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BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

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BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

for the period July 1, 1990 to June 30, 1992



Prepared by the Montana Department of Revenue
Mitchell Building, Helena, MT 59620 (406) 444-2981

State of Montana

Stan Stephens, Governor



Department of Revenue

Denis Adams, Director

Room 455, Sam W. Mitchell Building

Helena, Montana 59620

LETTER OF TRANSMITTAL

Governor Stan Stephens and
Members of the Fifty-Third Montana Legislature:

I am transmitting the Report of the Department of Revenue for the time period July 1, 1990 through June 30, 1992, as required in 15-1-205, MCA.

I hope you find the Report useful in your deliberations.

Respectfully submitted,

A handwritten signature in cursive script that reads "Denis Adams".

Denis Adams
Director

TABLE OF CONTENTS

I.	INTRODUCTION	
	Organizational Chart	1
	Revenue Oversight Committee Critique of the Department of Revenue Activity	2
	Structure and Functions of the Department of Revenue	3
	Revenue Accrual Practices	5
	Department of Revenue Collections	6
	Revenue Collections by Top Five General Fund Sources	7
	Revenue Collections by Top Five General Fund Sources (In 1992 Dollars)	8
II.	INCOME TAX	
	Income Tax Collections	9
	Percentage of Income and Tax by Decile Group	9
	Indexation	10
	Provisions for Elderly and Retired Taxpayers	11
	Accounts Receivable	12
	Components of Reported Income	13
	Deductions	13
	Individual Income Tax Summaries for 1990 and 1991	14
	Selected Income Components by Decile Group	16
III.	NONRENEWABLE NATURAL RESOURCE TAXATION	
A.	Severance and License Taxes	
	Coal Severance Tax	18
	Oil Severance Tax	21
	Natural Gas Severance Tax	22
	Resource Indemnity and Groundwater Assessment Tax	23
	Metalliferous Mines License Tax	24
	Micaceous Mineral Mines License Tax	25
	Oil and Gas Producers Privilege and License Tax	25
B.	Property Taxes on Nonrenewable Natural Resources	
	Local Government Severance Tax	26
	Oil and Natural Gas Net Proceeds - New Production	31
	Coal Gross Proceeds Tax	33
	Metal Mines Gross Proceeds	34
	Miscellaneous Mines Net Proceeds Tax	35
IV.	CORPORATION TAX	
		36
V.	OTHER TAXES	
	Cement and Gypsum Taxes and Licenses	39
	Electrical Energy Producers' Energy License Tax	39
	Telephone Company License Tax	40
	Freight Line Company License Tax	40
	Rural Electric and Telephone Co-op Tax	41
	Public Contractors' Gross Receipts Tax	41
	Consumer Counsel Tax	42
	Department of Public Service Regulation Tax	42
	Dangerous Drug Tax	43
	Cigarette Wholesalers' and Retailers' Licenses	43
	Cigarette Sales Tax	44
	Tobacco Products Tax	44
	National Housing Tax	45
	Inheritance Tax	45
	Accommodations Tax	46

Nursing Facility Bed Tax	46
Workers' Compensation Payroll Tax	46
Emergency Telephone 911 System Fee	46
Repealed and Transferred Taxes	47

VI. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Non-tax Collections	48
Liquor Excise Tax	49
Liquor License Tax	49
Beer Tax	50
Table Wine Tax	51
Allocation of Liquor, Beer, and Wine Taxes	52

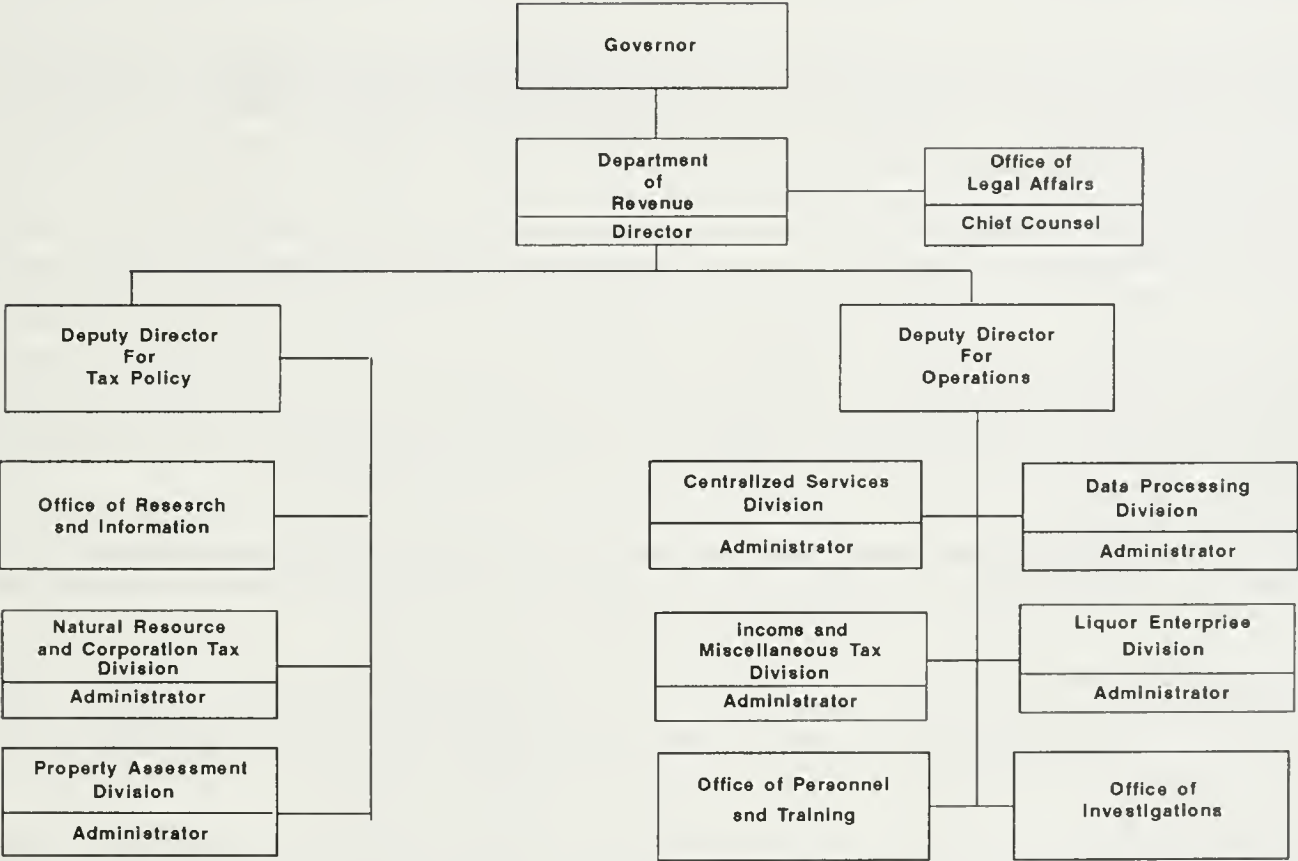
VII. OTHER SERVICES

Abandoned Property	53
Welfare Fraud, Medicaid Fraud, and Liquor Investigations	54

VIII. PROPERTY TAX

The Department's Role	P-1
Calculation and Distribution of Property Taxes	P-1
Summary of Significant Property Tax Changes	P-2
Tax Year 1992 Property Classes	P-3
Classification of Property for Tax Purposes	P-4
Analysis of the 1992 Property Tax Base	P-7
Analysis of Taxable Valuation 1939-1992	P-8
County Summaries - 1991 and 1992 (Listed Alphabetically)	P-9
Statewide Total	P-65
Taxable Values of Cities and Towns	P-66
Public Utility Assessments by State Department of Revenue - 1991 and 1992	P-67
Property Taxes Levied (Chart) - 1992	P-88
Summary of Taxes Levied in Montana - 1991 and 1992	P-89
Taxes Levied for State Purposes - 1991 and 1992	P-90
Taxes Levied for County Purposes - 1991 and 1992	P-92
Taxes Levied for Local School Purposes - 1991 and 1992	P-100
Total Average and Special District Taxes - 1991 and 1992	P-102
Total Taxes Levied-1991 and 1992	P-104

Organizational Chart of the Montana Department of Revenue



REVENUE OVERSIGHT COMMITTEE CRITIQUE OF THE DEPARTMENT OF REVENUE

Under the provisions of 5-18-108, MCA, the Revenue Oversight Committee is required to present a critique of the activities of the Montana Department of Revenue. The following constitutes that critique.

The Committee appreciated the continued cooperation of the Department of Revenue during the 1991-92 interim. Requests for information, including data for interim studies, were met in a reasonable and timely manner. The information and data provided for a study on all aspects of taxation in Montana and for a study on the taxation of retirement income were especially useful.

House Bill No. 53 (Chapter 13, Laws of 1989) granted the Department an additional 2 years to complete the property reappraisal cycle. During the 1989-90 interim, the Committee expressed concern that the Department would be unable to complete statewide property reappraisal by the end of 1992. The Department will complete reappraisal on time. In addition, the 1991 Legislature authorized the implementation of the Computer Assisted Mass Appraisal System (CAMAS). As a result, the Legislature also reduced the reappraisal cycle from 5 years to 3 years.

During the 1991 biennium, the Department converted the management of its liquor warehouse inventory to a bailment system. This system allows the Department to delay purchase of liquor inventory until the product is shipped to retail outlets for consumer purchase. The change in the inventory management system resulted in a one-time transfer of \$5 million to the state general fund.

A perennial issue before the Committee is the Department's role in the state control of liquor and liquor sales. The major issue confronting the Committee late in the interim was an apparent change in Department policy regarding the renewal of agency liquor store contracts. The Committee requested that the Department suspend the rebidding of agency store contracts until after the 1993 Regular Session. Following the July 1992 Special Session and a meeting with several Committee members, the Department informed the Committee that it would extend existing agency store contracts through May 1993.

After 8 years of litigation, the Department successfully defended a legal challenge by five utilities over the beneficial use tax on BPA powerlines. Over \$20 million in protested taxes has been released to affected counties and school districts. The Department also convinced the U.S. Department of Justice not to pursue litigation over the same issue.

The Legislature supported several Department initiatives to improve revenue collections. The Governor's budget recommended additional staff to perform corporation tax audits and to enhance collections from the individual income tax accounts receivable. In FY 1992, these initiatives resulted in record levels in corporation tax audit collections (over \$15 million) and in individual income tax accounts receivable collections (over \$13 million).

The Department plays an important role in the Committee's revenue estimating responsibilities. In particular, the Department provides the Legislative Fiscal Analyst with an individual income tax data base. Because the individual income tax is the most important source of revenue for the state general fund and school equalization account, the Committee encourages the Department and the Fiscal Analyst to develop procedures to ensure that the income tax data base is made available in a timely manner.

Because of time and resource limitations and other priorities, the Committee was unable to examine the Department's budget or to provide an indepth analysis of the Department's overall operations. The Committee should set a goal to examine these areas during the next interim.

The Committee looks forward to working with the Department during the next interim.

For the Revenue Oversight Committee,

Representative Bob Gilbert, Chairman

STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The **Director's Office (444-2460)** advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all Department Divisions, and develops and presents the Department's biennial budget.

The **Office of Research and Information (444-2981)** compiles information, analyzes data using statistical methods, forecasts revenues from tax sources, provides responses to taxpayer questions, publishes major Department reports, and prepares fiscal notes for tax legislation proposals.

The **Office of Legal Affairs (444-2852)** is responsible for providing legal services to the Director's Office, all divisions of the Department of Revenue, and other areas where the Department of Revenue has an interest.

The **Office of Personnel and Training (444-2866)** is responsible for administration of the classification and pay plans, development and interpretation of personnel policies and procedures, recruitment and selection activities, training and staff development, labor negotiations and collective bargaining, grievance and appeal resolution, employee assistance, Equal Employment Opportunity (EEO), and Affirmative Action for the Department.

The **Office of Investigations (444-2846)** is responsible for investigation and enforcement of state liquor and tobacco codes, welfare and medicaid fraud statutes, and provides other investigative services as needed.

OPERATING DIVISIONS

The Department of Revenue consists of four operating divisions which have administrative responsibility for tax laws.

The **Income and Miscellaneous Tax Division (444-2837)** administers state income and withholding tax law and over a dozen other taxes. The division has active audit, compliance and collections programs and is responsible for operating the tax withholding system. Taxes administered within this division include:

- Accommodations Tax
- Abandoned Property
- Cigarette Sales Tax
- Cigarette Wholesalers' and Retailers' License
- Consumer Counsel Tax
- Contractors' Gross Receipts Tax
- Dangerous Drug Tax
- Department of Public Service Regulation Tax
- Escheated Estates
- Emergency Telephone 911 System Fee
- Freight Line Company License Tax
- Inheritance Tax
- Individual Income Tax
- National Housing Tax
- Nursing Facility Bed Tax
- Rural Electric and Telephone Cooperative License Tax
- Telephone Company License Tax
- Tobacco Products Tax
- Withholding Tax
- Workers' Compensation Payroll Tax

The **Liquor Division (444-2540)** administers the laws governing the sale, taxation and licensing of distilled spirits, wine and beer. It also supervises the operation of the State Liquor Stores and Agencies.

The **Natural Resource and Corporation Tax Division (444-2441)** administers corporation taxes and taxes applied to natural resources. Taxes administered within this division include:

- Cement and Gypsum Producers' License Tax
- Corporation License Tax
- Corporation Income Tax
- Coal Mines Gross Proceeds Tax
- Coal Severance Tax
- Coal Retailer's License Tax
- Electrical Energy Producers' License Tax
- Federal and State Royalties
- Local Government Severance Tax
- Metalliferous Mines License Tax
- Metal Mines Gross Proceeds Tax
- Micaceous Mineral Mines License Tax
- Miscellaneous Mines Net Proceeds Tax
- Oil and Gas Net Proceeds Tax
- Oil and Gas Producers' Privilege and License Tax
- Oil and Natural Gas Severance Tax
- Resource Indemnity and Groundwater Assessment Tax

The **Property Assessment Division (443-0811)** is responsible for valuing all taxable property in the state. The program is charged with assuring uniformity among the various counties.

SUPPORT DIVISIONS

Two additional support divisions perform a variety of internal functions within the Department.

The **Centralized Services Division (444-3438)** provides many support services for the Department. These include central mail processing, cashiering, accounting, payroll and internal management review.

The **Data Processing Division (444-3149)** provides data processing and word processing services for the Department.

Revenue Accrual Practices

Prior to the fiscal year ended June 30, 1992, with a few exceptions, receivables were entered in receivable systems and, hence, the Statewide Budget and Accounting System (SBAS) only when a document existed that showed a specific liability due the state. Most of these receivables were, therefore, delinquent when recorded as a receivable. Most receivables are recorded in the department-wide receivable system known as the Delinquent Accounts Receivable System (DAR.)

Beginning with the fiscal year ended June 30, 1992, the Department of Revenue began accruing, in addition to the delinquent accounts from DAR, all tax and fee revenues that are due on June 30 of each year and which are reasonably expected to be collected within sixty days following the fiscal year end. The actual due date is considered to be the last date of a reporting period for which a tax is due because all events creating the liability have occurred at that point. The administrative time allowed to file returns and make payments which may vary from 15 days to 1 year will not delay recognition of the revenue which would normally be collected within the sixty days following the close of the fiscal year. Money collected within sixty days of a fiscal year end is generally considered to be available to pay expenses of that fiscal year.

Since specific information on amounts owed to the state in the instance of self assessed taxes is not available until returns have been filed, the accrual at June 30 of each fiscal year for each applicable tax or fee is estimated. The estimates of revenues are based on July and August cash flows and, therefore, need no allowance for uncollectibility or calculation of deferred revenue portion.

Unless stated otherwise, all revenues in this publication include the following accruals for FY 92:

Accommodations Tax	\$ 1,643,948
Beer Tax	284,300
Cement & Gypsum Taxes and Licenses	30,000
Coal Severance Tax	10,680,000
Contractor's Gross Receipts Tax	90,000
Electrical Energy Producers' License Tax	809,000
Emergency Telephone 911 System Tax	240,000
Income Tax - Withheld	37,475,000
Income Tax - All Other	(7,660,463)
Micaceous Mineral Mines License Tax	0
Natural Gas Severance Tax	283,000
Nursing Facility Bed Tax	400,000
Oil and Gas Producers' Privilege and License Tax	90,000
Oil Severance Tax	4,256,000
Telephone License Tax	1,019,000
Tobacco Products Tax	70,000
Wine Tax - Distributors	62,725
Workers' Compensation Payroll Tax	2,263,676
Total Accruals	\$ 52,036,186

Since FY 92 is the first year including accruals in SBAS, there will appear to be a one-time increase in revenues for the above taxes, when in fact the increase is due to the changeover in accounting systems. Note that any production figures tie to **revenue net of accruals**.

DEPARTMENT OF REVENUE COLLECTIONS -- 1988-1992 (FISCAL YEARS)*
(With Estimated Accruals 1992)

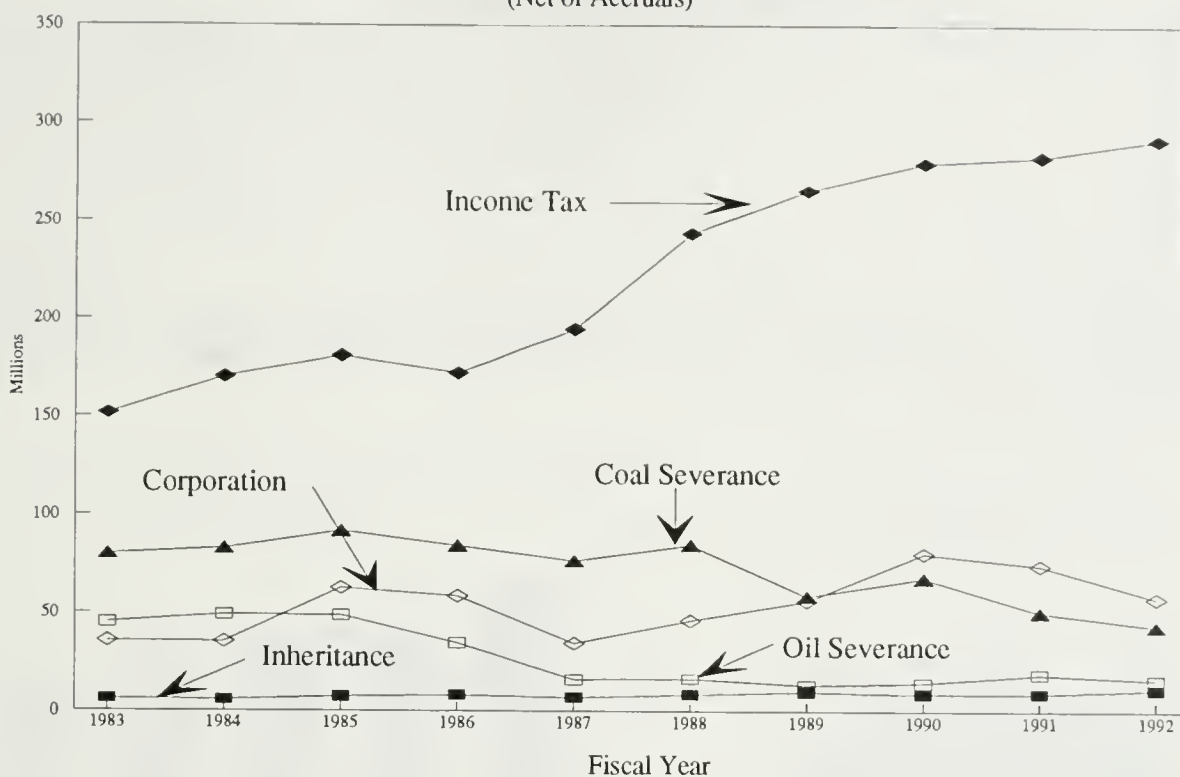
	1988	1989	1990	1991	1992
Abandoned Property	\$769,008	\$1,287,309	\$960,324	\$905,395	\$974,013
Accommodations Tax	\$3,372,658	\$5,017,693	\$5,488,764	\$6,237,422	\$8,762,356
Aviation Fuel Tax	\$327,252	\$374,046	\$336,530	\$337,764	NA
Camper Decal Fee	\$7,042	\$5,397	\$5,755	\$4,812	\$1,905
Cement & Gypsum Taxes & Licenses	\$126,650	\$130,406	\$131,592	\$123,038	\$161,860
Cigarette Tax	\$11,278,326	\$11,113,087	\$11,567,081	\$11,733,190	\$12,172,863
Cigarette Wholesalers & Retailers License Fee	\$13,325	\$12,317	\$16,095	\$15,060	\$15,095
Coal Severance Tax	\$84,638,312	\$58,565,583	\$67,870,544	\$50,457,839	\$54,114,111
Consumer Counsel Tax	\$407,471	\$723,724	\$693,334	\$751,571	\$842,961
Contractor's Gross Receipts Tax (Net)	\$488,446	\$987,887	1,118,458	\$1,300,905	1,270,364
Corporation License Tax	\$46,200,103	\$56,139,749	\$80,315,564	\$74,319,910	\$57,682,673
Dangerous Drug Tax	\$46,768	\$14,071	(\$29,860)	(\$10)	\$0
Diesel Fuel Tax	\$21,185,520	\$23,702,390	\$23,821,548	\$22,797,863	NA
Electrical Energy Producers' License Tax	\$3,311,082	\$3,815,964	\$4,100,543	\$3,906,194	\$4,937,510
Emergency Telephone 911 System Fee	\$1,053,843	\$1,063,478	\$1,085,524	\$1,113,474	\$1,383,505
Escheated Estates (Net)	\$0	\$77,615	\$33,084	\$34,438	\$14,424
Freight Line Company Tax	\$1,229,618	\$1,125,739	\$1,166,312	\$1,297,794	\$1,272,134
Gasoline License Tax ***	\$80,889,296	\$83,951,441	\$87,893,465	\$87,110,555	NA
Income Tax Withheld	\$192,208,969	\$197,104,606	\$199,220,232	\$216,183,975	\$266,894,688
Income Tax All Other	\$51,559,752	\$68,433,414	\$80,422,761	\$66,776,110	\$54,643,406
Income Tax Contribution Check-Offs	\$51,062	\$56,529	\$50,146	\$46,904	\$84,359
Inheritance Tax (Net)	\$8,745,457	\$10,091,548	\$9,049,129	\$9,339,854	\$11,338,204
Metalliferous Mines License Tax	\$4,248,913	\$6,355,005	\$6,306,356	\$7,739,030	\$6,595,467
Micaceous Mineral Mines License Tax	\$7,689	\$6,212	\$4,067	\$2,456	\$0
Natural Gas Severance Tax	\$1,491,523	\$1,724,735	\$1,057,277	\$1,277,368	\$1,395,778
Net Proceeds Penalties	\$38,750	\$39,387	\$12,575	\$8,300	\$9,975
Nursing Facility Bed Tax	0	0	0	0	\$1,587,432
Oil And Gas Producers' Privilege And License Tax	\$929,284	\$789,045	\$877,824	\$978,223	\$994,384
Oil Severance Tax	\$16,484,059	\$13,234,513	\$14,510,149	\$18,885,901	\$20,427,115
Public Service Regulation Tax	\$2,085,218	\$2,224,363	\$1,571,594	\$1,206,887	\$1,934,214
Resource Indemnity Trust Tax	\$4,979,333	\$4,782,041	\$5,071,681	\$3,573,502	\$4,194,434
Rural Electric & Telephone Co-op Tax	\$10,597	\$13,723	\$12,127	\$12,980	\$12,364
Store License Tax	\$270,026	\$274,246	\$266,688	\$314,051	\$5,054
Telephone License Tax	\$3,450,499	\$3,580,073	\$3,760,038	\$3,899,657	\$4,983,796
Tobacco Products Tax	\$773,440	\$802,615	\$893,111	\$1,006,909	\$1,224,587
Workers' Compensation Payroll Tax	0	0	0	0	\$14,067,435
Other**	\$25,946	\$26,450	\$28,919	\$34,173	\$38,810
Totals	\$542,705,237	\$557,646,401	\$609,689,331	\$593,733,494	\$534,037,276

*Source SBAS Report 635, includes accruals, see page 5 for explanation.

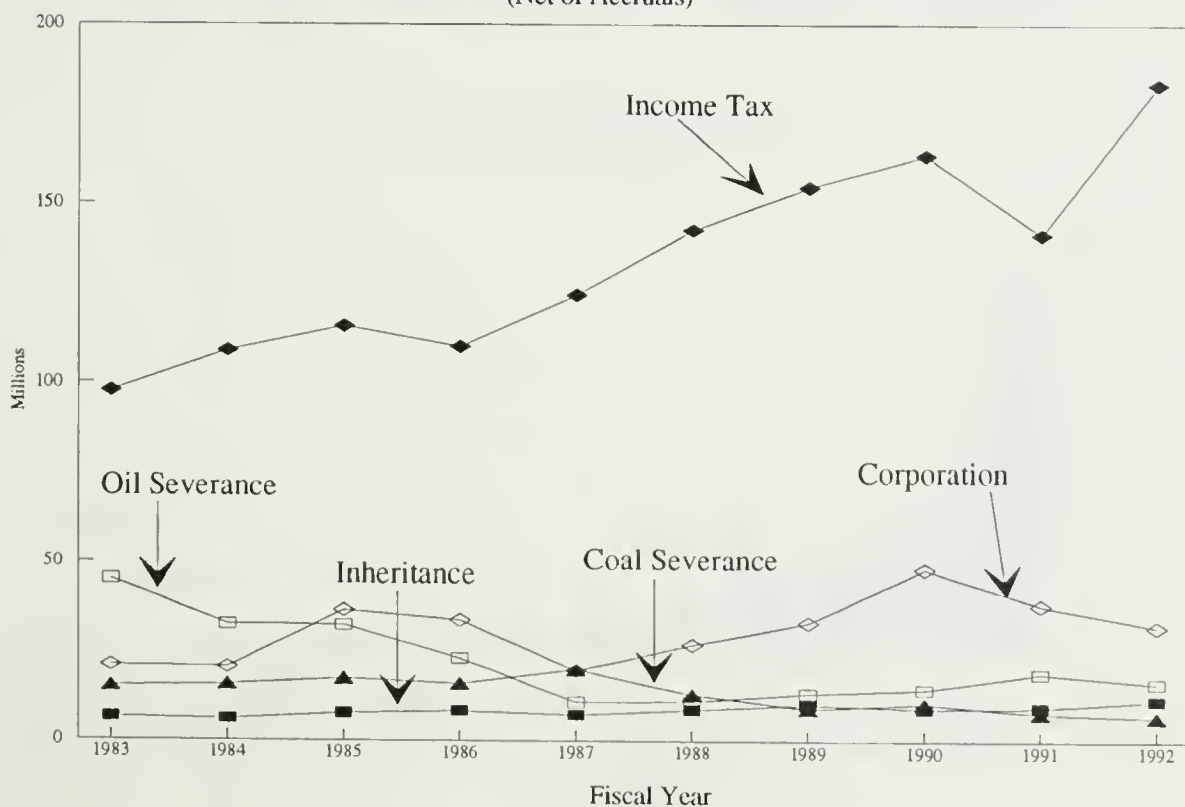
**Includes Coal Dealer's License, Gasoline Dealer's Refund Permit (1988-1991), National Housing Tax, and Tramway Tax.

***As of FY 90, includes Storage Tank Clean-up Fee.

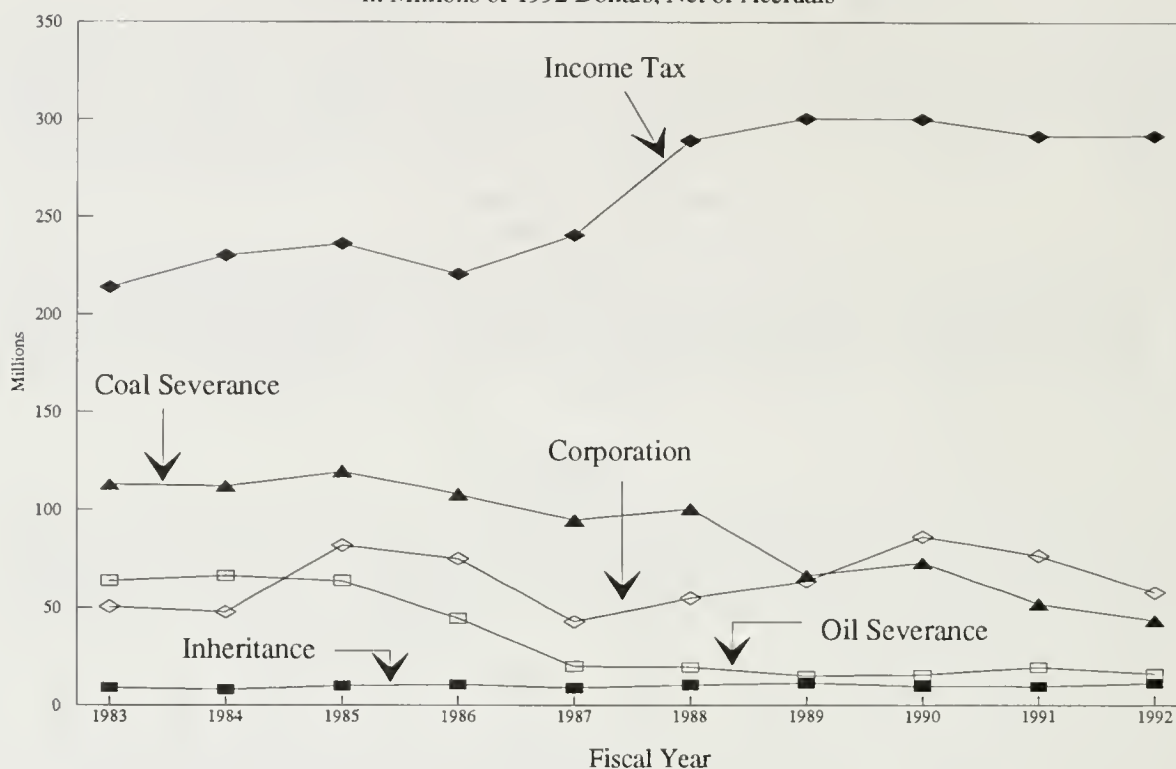
**Revenue Collections of Top Five General Fund Sources
(Net of Accruals)**



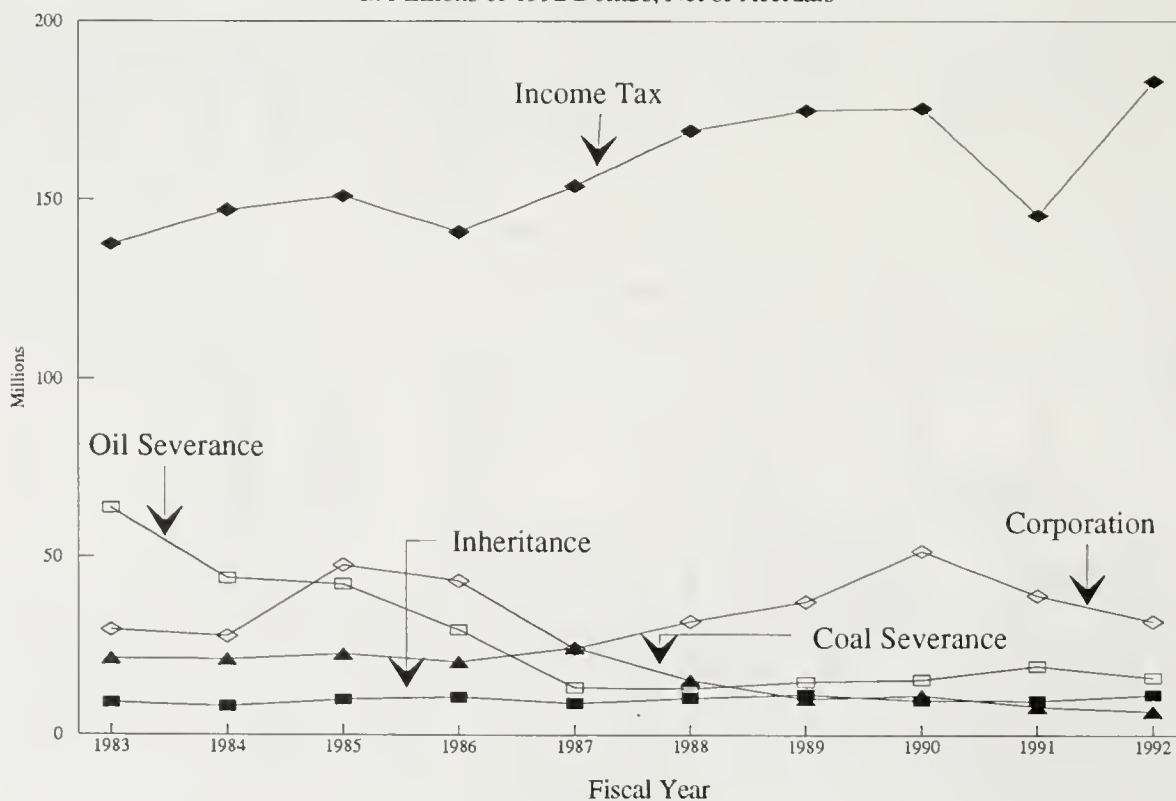
**General Fund Share of Top Five General Fund Sources Administered by DOR
(Net of Accruals)**



Revenue Collections of Top Five General Fund Sources
In Millions of 1992 Dollars, Net of Accruals



General Fund Share of Top Five General Fund Sources Administered by DOR
In Millions of 1992 Dollars, Net of Accruals



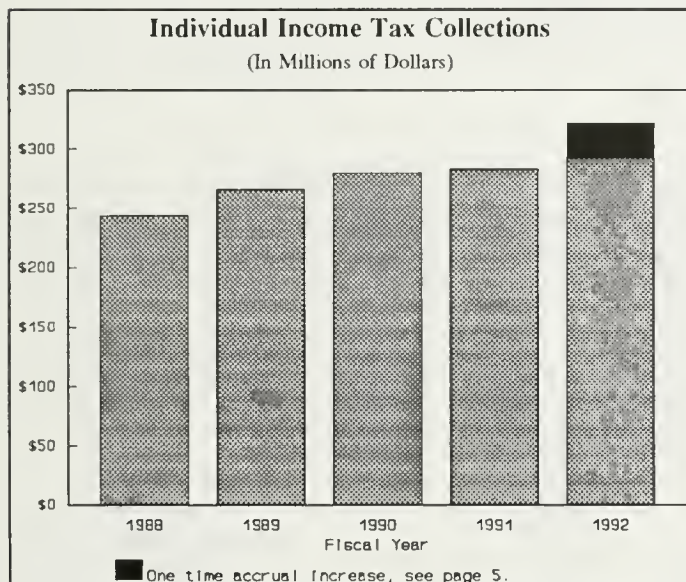
II. INCOME TAX

The income tax is Montana's largest source of state tax revenue. It is collected at rates ranging from 2% to 11% of taxable income. Revenue from the income tax was distributed 50% to the state General Fund, 41.3% to the School Foundation Program, and 8.7% to the debt service account for long-range building in FY 91; and 62.8% to the state General Fund, 28.5% to the School Foundation Program, and 8.7% to the debt service account for long-range building in FY 92.

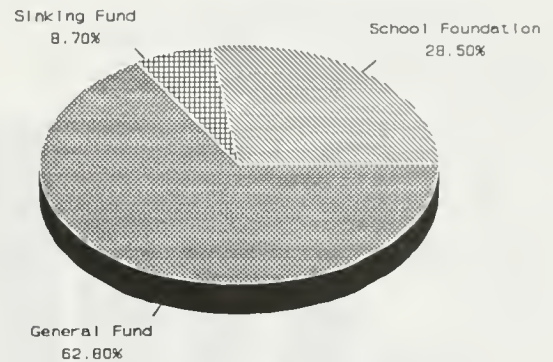
Employers who withhold wages for federal tax purposes generally must withhold for Montana income tax. In tax year 1991, wages were withheld on 309,126 returns.

Recent Legislation

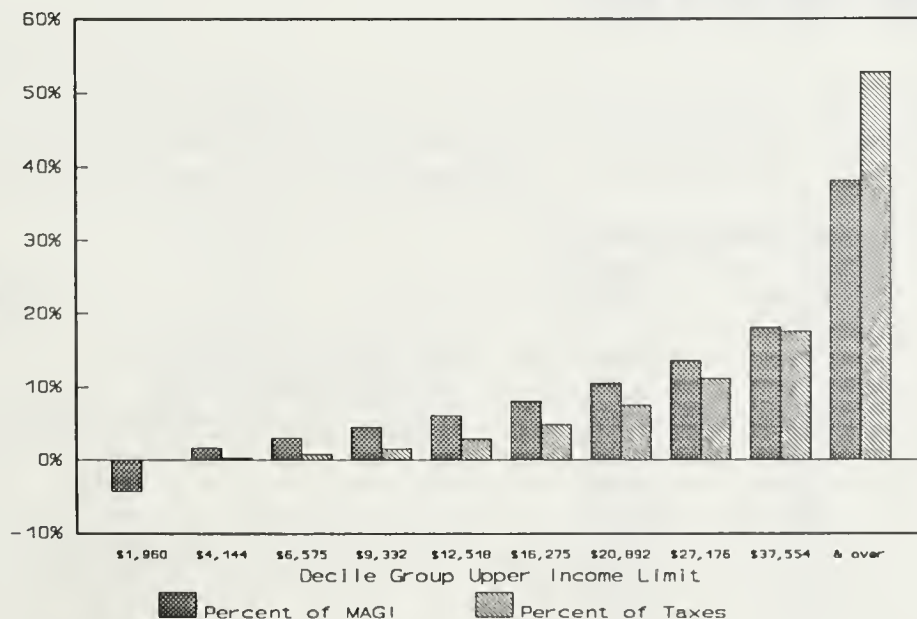
HB959 (1991 regular session), effective tax year 1992, requires individuals to pay 95% of the current year's, or 100% of the prior year's, tax liability to be eligible for an extension of time for filing a return. HB14 (1992 special session), effective tax year 1993, requires individuals not subject to withholding to make quarterly estimated tax payments.



Distribution of Income Tax
Fiscal Year 1992



Percentage MAGI and Tax Paid--All Filers
Tax Year 1991 by Decile Group



Indexation

Since 1981, Montana's income tax has been **indexed** to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below:

INDIVIDUAL***

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1991	\$19,800	\$775	\$1,125
1992	20,400	798	1,179

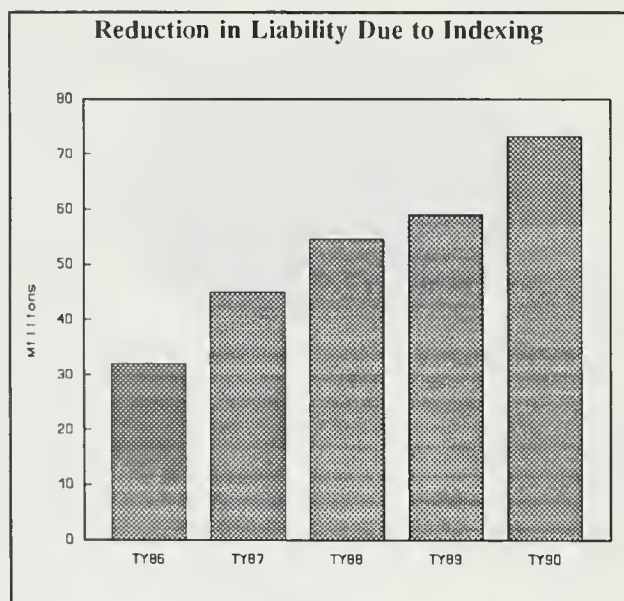
FAMILY OF 4*

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1991	\$41,300	\$1,387	\$ 1,921
1992	42,600	1,430	2,012

* Deductions assumed to be 30% of gross income

** Gross income is assumed to grow at same rate as CPI

*** Claiming standard deduction



Montana began indexing its individual income tax in tax year 1981 to provide taxpayers protection against tax increases that arise purely as a consequence of inflation. Over the period 1981-1990, indexing has reduced individual income tax liabilities a total of \$364.7 million.

Tax Year	Reduction in Tax Liability Due to Indexing
1986	\$31,937,000
1987	\$44,928,000
1988	\$54,592,000
1989	\$59,089,000
1990	\$73,141,000

**Comparison of Tax Rate and Tax Base Components
1980 vs 1992**

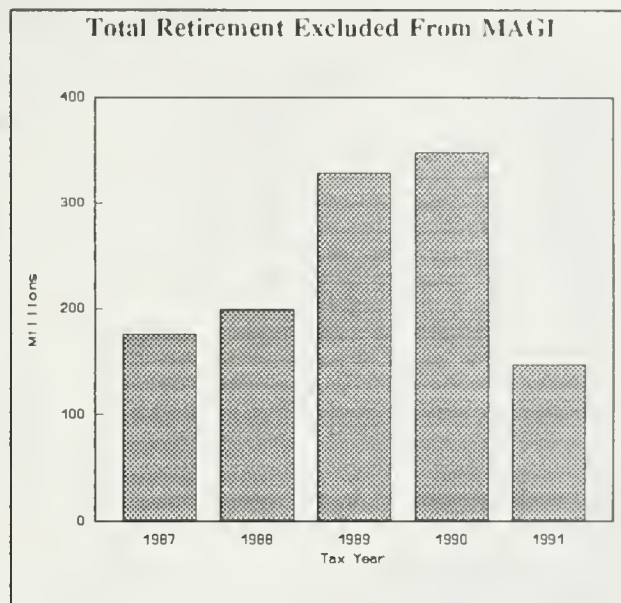
Tax Rate	Rate Table Boundaries			Base Year	
	Base Year (1980)	Tax Year (1992)		(1980)	Tax Year (1992)
2%	\$ 0	\$ 0	Exemption Level	\$ 800	\$1,360
3%	1,000	1,700	Standard Deduction maximum:		
4%	2,000	3,400	Single, Married-Separate	1,500	2,540
5%	4,000	6,800	Head of Household, Married-Joint	3,000	5,080
6%	6,000	10,200			
7%	8,000	13,600			
8%	10,000	17,000			
9%	14,000	23,700			
10%	20,000	33,900			
11%	35,000	59,400			

Provisions for Elderly and Retired Taxpayers

Retirement Income Exclusions

The U.S. Supreme Court ruling in *Davis vs. Michigan Department of Treasury* required states to provide equal tax treatment of federal and state/local retirement benefits. The Department of Revenue administratively equalized the treatment of benefits for these taxpayers by allowing a full exclusion of retirement benefits in tax years 1989 and 1990. The Montana Legislature addressed this issue in SB226 (1991). That bill provided for a uniform exclusion of up to \$3,600 for all retirees, with the exclusion to be phased out by \$2 for every \$1 that the taxpayer's federal adjusted gross income (FAGI) exceeds \$30,000. (The retirement income exclusion becomes zero for retirees with FAGI in excess of \$31,800.)

The following table and chart show the allowable retirement exclusions by retiree group, and the total benefits excluded from taxation for tax years 1987 - 1991.



Tax Year	-----Benefit Exclusion Levels-----			Taxable Retirement Included in FAGI	Total Retirement Excluded from MAGI
	State/Local	Federal	Private		
1987	All	\$3,600	\$3,600	\$386,180,000	\$175,930,000
1988	All	\$3,600	\$3,600	\$468,479,000	\$198,823,000
1989	All	All	\$3,600	\$495,609,000	\$328,213,000
1990	All	All	\$3,600	\$567,846,000	\$346,760,000
1991	\$3,600 Max	\$3,600 Max	\$3,600 Max	\$625,363,000	\$146,439,000

Elderly Interest Exclusion

Taxpayers age 65 or older, and filing single, separately, or head of household, may exclude up to \$800 of interest income. Taxpayers filing jointly may exclude up to \$1,600 of interest income provided that one of the taxpayers is age 65 or older.

Elderly Homeowner/Renter Credit

Taxpayers age 62 and older may claim an income tax credit for all or a portion of the property tax, or rental equivalent, paid on their principal dwelling. The credit varies with income levels, but in no case may exceed \$400. The following table shows the number of credits claimed, total amount of the credit, and the average credit for tax years 1986 - 1990.

Tax Year	No. of Credits	Total Credits	Average Credit
1986	13,988	\$ 2,989,697	\$ 213.73
1987	14,398	\$ 3,168,483	\$ 220.06
1988	14,053	\$ 3,024,195	\$ 215.20
1989	15,455	\$ 3,474,289	\$ 224.80
1990	16,490	\$ 3,586,672	\$ 217.51

Additional Exemption

Taxpayers age 65 or older are entitled to an additional exemption for income tax purposes.

Percentage of Refund Returns and Average Refund

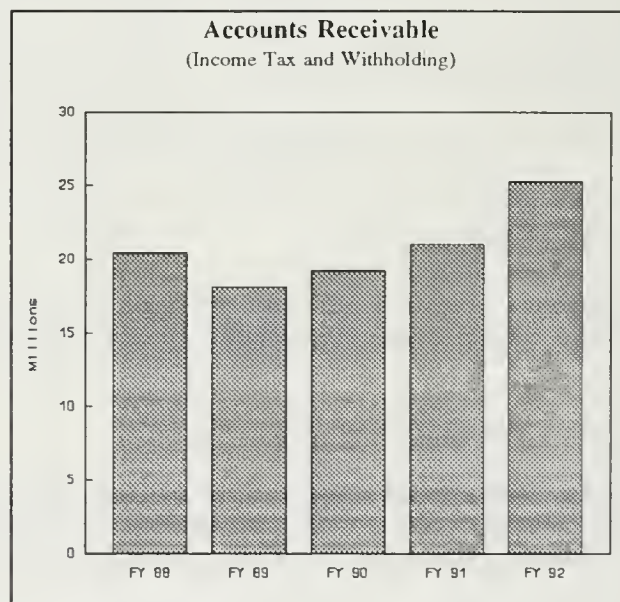
Calendar Year	Total Returns Processed	Number of Refund Returns	Percentage of Refund Returns	Average Refund
1987	363,796	177,841	49%	\$199.82
1988	364,448	179,890	49%	\$213.28
1989	368,882	188,734	51%	\$214.42
1990	377,079	207,036	55%	\$226.63
1991	389,953	217,114	56%	\$236.31

Income Tax Check-offs

Tax Year	1987	1988	1989	1990	1991
Public Campaign Fund	\$ 2,403	\$ 1,495	\$ 1,466	\$ 2,080	\$ 1,621
Nongame Wildlife Program	20,463	21,698	21,299	27,071	24,624
Child Abuse and Neglect	19,448	21,349	21,942	23,103	25,880
Agriculture in Schools	4,912	5,854	6,741	8,596	11,410
DARE Program	NA	NA	NA	NA	18,517

Accounts Receivable

Income tax and withholding delinquencies continue to grow in FY 92. The growth in these unpaid taxes is not unexpected and is consistent with growth in the state tax base and stepped-up examination and compliance activities. Montana's trends parallel our neighboring states' and the IRS' experience.

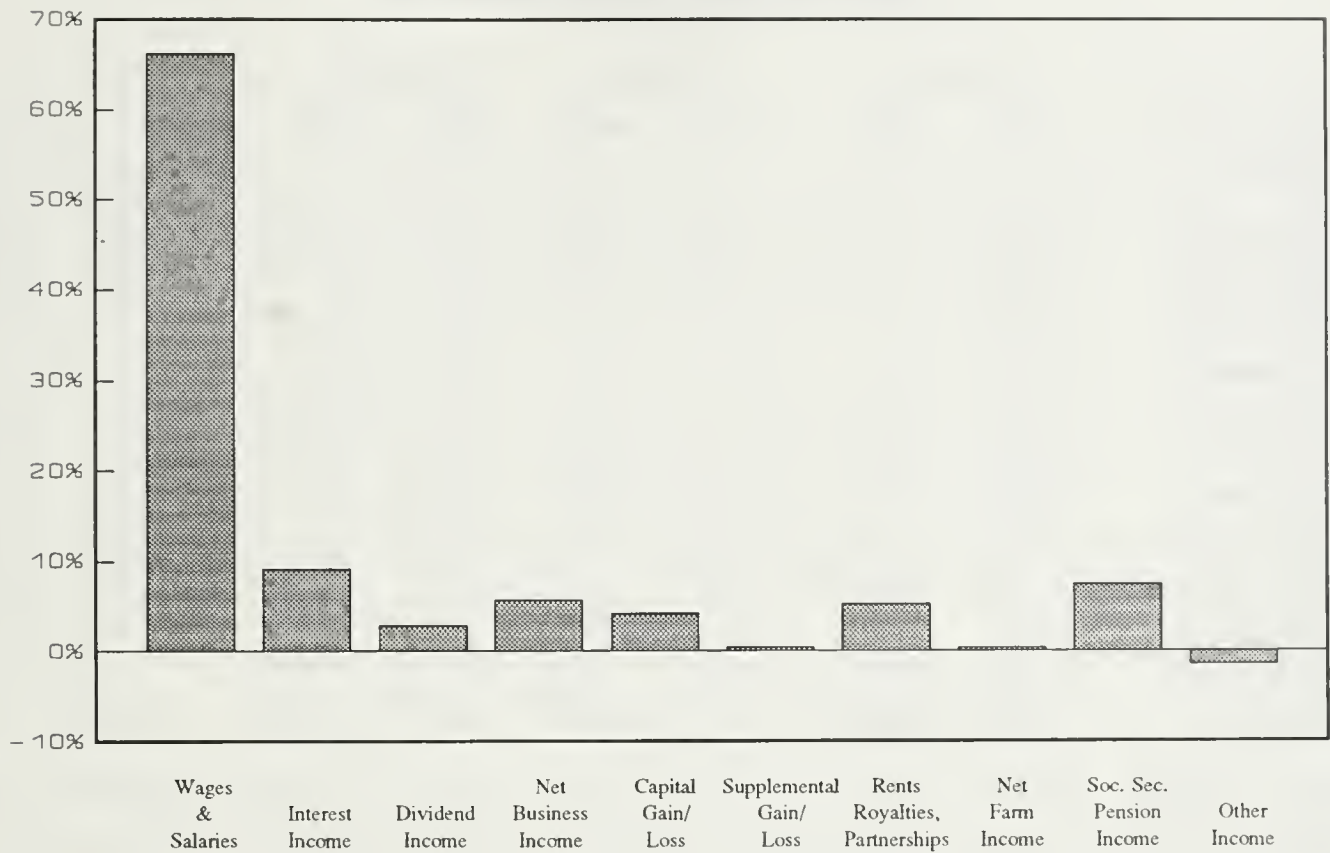


Accounts Receivable, Income Tax and Withholding

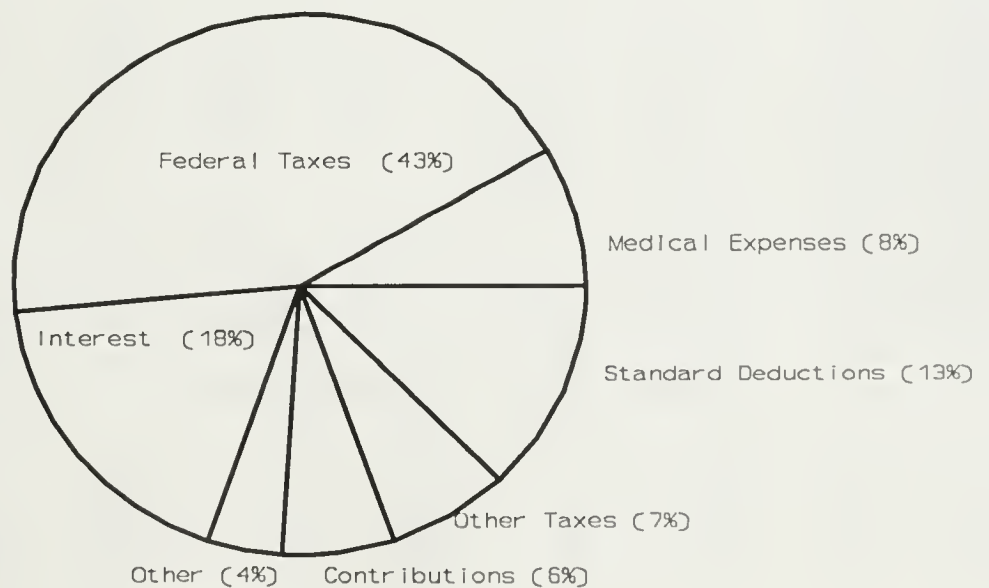
FY 88	FY 89	FY 90	FY 91	FY 92
\$20,456,755	\$18,664,709	\$19,365,660	\$21,016,352	\$23,825,545

Components of Reported Income

(Full Year Residents - 1990 Returns)

**Deductions Claimed on 1990 Returns**

(by Dollar Value)



Montana Individual Income Tax

Comparison of Return Data, Full-Year Residents

1990 vs. 1991

Item of Information	1990 Returns:		1991 Returns:		Absolute Difference:		Percentage Difference:	
	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount
EXEMPTIONS								
Taxpayer	313,596	366,824	321,473	376,271	7,877	9,447	2.51%	2.58%
Spouse Exemptions	157,391	178,670	159,555	181,529	2,164	2,859	1.37%	1.60%
Dependent Exemptions	111,065	204,861	113,159	208,197	2,094	3,336	1.89%	1.63%
Handicapped Child	839	871	918	963	79	92	9.42%	10.56%
Total Exemptions	391,188	751,226	403,343	766,960	12,155	15,734	3.11%	2.09%
INCOME ITEMS								
Wages, salaries, tips, etc.	297,661	4,984,455,587	306,634	5,280,318,122	8,973	295,862,535	3.01%	5.94%
Interest income	270,575	688,763,884	277,067	661,102,087	6,492	(27,661,797)	2.40%	-4.02%
Dividend income	102,322	212,594,774	107,182	214,305,583	4,860	1,710,809	4.75%	0.80%
Net business income	59,389	417,392,873	61,452	457,626,117	2,063	40,233,244	3.47%	9.64%
Capital gain or (loss)	77,479	318,210,822	81,480	331,218,622	4,001	13,007,800	5.16%	4.09%
Supplemental gain or (loss)	17,924	34,466,754	17,301	32,339,191	(623)	(2,127,563)	-3.48%	-6.17%
Rents, royalties & partnerships	76,493	388,459,236	75,584	417,900,404	(909)	29,441,168	-1.19%	7.58%
Net farm income	24,786	31,981,335	24,812	20,843,680	26	(11,137,655)	0.10%	-34.83%
Taxable social security	19,913	59,041,632	22,272	67,335,653	2,359	8,294,021	11.85%	14.05%
Taxable pensions, IRAs	60,935	499,706,139	65,476	546,548,548	4,541	46,842,409	7.45%	9.37%
Other income	94,842	(104,744,946)	99,031	(66,466,068)	4,189	38,278,878	4.42%	36.54%
Total Income	390,593	7,530,328,090	402,735	7,963,071,939	12,142	432,743,849	3.11%	5.75%
Payments to an IRA/Keogh	N/A	125,727,031	73,120	130,996,015	N/A	5,268,984	N/A	4.19%
Federal Adjusted Gross Income	390,565	7,404,601,059	402,717	7,832,075,924	12,152	427,474,865	3.11%	5.77%
ADDITIONS								
Interest on local gov't bonds	11,759	38,844,623	13,763	40,893,120	2,004	2,048,497	17.04%	5.27%
Federal income tax refunds	93,681	87,758,539	95,485	91,780,935	1,804	4,022,396	1.93%	4.58%
Other additions	21,393	156,610,604	22,152	140,627,915	759	(15,982,689)	3.55%	-10.21%
Total Additions	116,843	283,213,766	120,376	273,301,970	3,533	(9,911,796)	3.02%	-3.50%
FAGI Plus Additions	390,846	7,687,814,825	403,000	8,105,377,894	12,154	417,563,069	3.11%	5.43%
REDUCTIONS								
Capital gains exclusion	9,188	22,299,847	7,929	18,015,900	(1,259)	(4,283,947)	-13.70%	-19.21%
Elderly interest exclusion	53,937	48,005,722	56,193	48,865,451	2,256	859,729	4.18%	1.79%
Savings bonds interest excl.	21,769	70,286,323	24,809	73,330,300	3,040	3,043,977	13.96%	4.33%
Non-Montana income	11	239,700	0	0	(11)	(239,700)	-100.00%	-100.00%
Exempt retirement income	46,831	338,307,980	41,161	143,507,839	(5,670)	(194,800,141)	-12.11%	-57.58%
State Income Tax Refund	52,989	26,921,763	N/A	N/A	N/A	N/A	N/A	N/A
Unemployment compensation	N/A	N/A	22,956	39,971,022	N/A	N/A	N/A	N/A
Tips	N/A	N/A	5,124	8,616,958	N/A	N/A	N/A	N/A
Other reductions	48,142	304,815,039	84,818	288,753,476	36,676	(16,061,563)	76.18%	-5.27%
Total Reductions	159,106	810,876,374	171,324	621,060,946	12,218	(189,815,428)	7.68%	-23.41%
MAGI	387,887	6,876,938,451	400,878	7,484,316,948	12,991	607,378,497	3.35%	8.83%

Montana Individual Income Tax

Comparison of Return Data, Full-Year Residents 1990 vs. 1991

Item of Information	1990 Returns:		1991 Returns:		Absolute Difference:		Percentage Difference:	
	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount	No. of Returns	Total Amount
ITEMIZED DEDUCTIONS								
Medical and dental	74,159	172,836,000	78,394	195,812,547	4,235	22,976,547	5.71%	13.29%
Fed. Inc. Tax - Withholding	191,347	749,279,430	191,359	763,732,898	12	14,453,468	0.01%	1.93%
Fed. Inc. Tax - Balance	55,445	138,073,076	55,383	118,871,238	(62)	(19,201,838)	-0.11%	-13.91%
Fed. Inc. Tax - Addtl years	4,104	7,452,263	5,316	12,674,752	1,212	5,222,489	29.53%	70.08%
Property taxes	136,843	121,329,229	141,974	134,505,890	5,131	13,176,661	3.75%	10.86%
Other deductible taxes	102,465	20,867,072	107,641	25,298,610	5,176	4,431,538	5.05%	21.24%
Home mortgage interest	99,037	337,303,120	102,002	354,155,458	2,965	16,852,338	2.99%	5.00%
Personal interest	102,359	10,623,613	N/A	N/A	N/A	N/A	N/A	N/A
Long-term care insurance	N/A	N/A	2,794	5,660,888	N/A	N/A	N/A	N/A
Other interest	9,768	28,872,693	10,456	28,967,739	688	95,046	7.04%	0.33%
Charitable contributions	138,315	133,488,818	142,000	146,973,679	3,685	13,484,861	2.66%	10.10%
Child/dependent care expenses	1,937	2,244,978	2,027	2,291,351	90	46,373	4.65%	2.07%
Casualty and theft losses	466	2,130,098	555	1,933,164	89	(196,934)	19.10%	-9.25%
Moving expenses	2,360	5,164,477	2,173	4,837,358	(187)	(327,119)	-7.92%	-6.33%
Miscellaneous 1	44,972	75,090,743	44,810	77,448,041	(162)	2,357,298	-0.36%	3.14%
Miscellaneous 2	2,281	2,550,618	2,250	2,846,248	(31)	295,630	-1.36%	11.59%
Total Itemized	225,901	1,807,306,228	224,978	1,876,009,861	(923)	68,703,633	-0.41%	3.80%
TOTAL DEDUCTIONS	380,960	2,072,053,011	393,023	2,155,544,090	12,063	83,491,079	3.17%	4.03%
VALUE OF EXEMPTIONS	391,188	946,544,760	403,343	1,012,382,800	12,155	65,838,040	3.11%	6.96%
Montana Taxable Income	330,144	4,240,327,567	347,114	4,671,241,635	16,970	430,914,068	5.14%	10.16%
Tax	328,766	245,764,607	347,114	271,045,924	18,348	25,281,317	5.58%	10.29%
Surtax	318,696	12,295,448	N/A	N/A	N/A	N/A	N/A	N/A
Tax on lump sum distributions	466	248,681	416	238,059	(50)	(10,622)	-10.73%	-4.27%
Tax before credits	328,834	257,581,392	347,184	271,283,983	18,350	13,702,591	5.58%	5.32%
Investment credit recapture	132	8,248	5	340	(127)	(7,908)	-96.21%	-95.88%
Montana tax withheld	278,747	197,598,083	286,120	203,876,687	7,373	6,278,604	2.65%	3.18%
Estimated payments	7,181	31,213,559	10,516	35,854,372	3,335	4,640,813	46.44%	14.87%
Elderly homeowner/renter credit	8,237	1,987,723	9,754	2,433,413	1,517	445,690	18.42%	22.42%
Total payments	290,494	230,799,615	301,514	242,164,472	11,020	11,364,857	3.79%	4.92%
CREDITS								
Elderly care credit	24	32,553	66	118,690	42	86,137	175.00%	264.61%
Foreign tax credit	5,615	3,859,669	5,550	3,381,978	(65)	(477,691)	-1.16%	-12.38%
Contractor's gross receipts credit	100	206,123	96	189,458	(4)	(16,665)	-4.00%	-8.08%
Investment credit	911	511,540	619	394,502	(292)	(117,038)	-32.05%	-22.88%
Non-fossil fuel credit	560	72,951	884	159,171	324	86,220	57.86%	118.19%
Energy conservation credit	1,430	95,390	1,695	116,339	265	20,949	18.53%	21.96%
Wind-powered generation credit	198	14,699	152	11,946	(46)	(2,753)	-23.23%	-18.73%
Physician credit for rural practice	N/A	N/A	12	20,402	N/A	N/A	N/A	N/A
College contribution credit	N/A	N/A	938	45,390	N/A	N/A	N/A	N/A
Employee health insurance credit	N/A	N/A	11	8,290	N/A	N/A	N/A	N/A
Montana capital company credit	50	359,529	45	175,587	(5)	(183,942)	-10.00%	-51.16%
Dependent care assistance credit	11	1,913	7	7,555	(4)	5,642	-36.36%	294.93%
All other credits	1,077	863,328	89	790,174	(988)	(73,154)	-91.74%	-8.47%
Total Credits	9,780	6,016,666	10,039	5,480,280	259	(536,386)	2.65%	-8.92%

Distribution of Selected Income Sources by MAGI Decile Group
Full Year Resident Households, Tax Year 1990

Decile Group	Farm Income				Business Income			
	Households with a Loss		Households with a Gain		Households with a Loss		Households with a Gain	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
1	2,174	38,675,496	859	6,784,533	2,075	21,423,212	2,155	9,632,728
2	452	2,992,007	549	1,207,628	556	1,563,437	2,119	4,909,225
3	605	4,046,261	738	2,490,090	681	2,559,761	3,009	10,539,647
4	805	5,248,991	946	4,457,658	912	3,144,960	3,653	18,187,118
5	1,032	6,746,685	1,140	6,914,638	1,206	4,243,057	4,051	25,976,520
6	1,188	7,832,253	1,387	10,612,527	1,513	5,304,458	4,535	33,821,499
7	1,384	9,621,126	1,527	15,440,973	1,748	5,890,624	5,237	46,281,901
8	1,318	10,075,975	1,438	18,365,075	1,926	5,879,275	5,472	54,415,902
9	1,382	10,422,807	1,401	24,502,474	1,975	6,003,860	5,189	62,073,097
10	1,587	24,664,516	1,806	61,527,225	2,020	10,723,513	6,233	218,291,393
Total	11,927	120,326,117	11,791	152,302,821	14,612	66,736,157	41,653	484,129,030

Decile Group	Capital Gains and Losses				Rents & Royalties			
	Households with a Loss		Households with a Gain		Households with a Loss		Households with a Gain	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
1	1,605	3,237,129	2,828	23,498,997	2,286	26,689,889	2,214	10,882,656
2	882	1,445,643	1,897	2,924,145	806	2,198,055	1,731	2,912,062
3	1,071	1,891,754	2,579	5,199,830	1,066	2,839,178	2,572	6,543,458
4	1,283	2,233,152	3,324	8,564,222	1,357	4,032,218	3,217	9,722,374
5	1,409	2,546,454	3,973	12,255,938	1,667	5,004,194	3,740	14,416,513
6	1,522	2,798,146	4,505	17,478,729	2,018	7,280,105	4,162	20,389,293
7	1,607	2,840,261	4,920	21,498,506	2,336	8,619,127	4,472	26,577,477
8	1,816	3,141,900	5,211	25,125,592	2,770	9,236,472	4,703	31,278,563
9	2,115	3,630,902	5,985	34,211,265	3,225	11,601,754	5,186	44,180,454
10	3,606	6,737,830	10,050	197,956,769	4,894	33,960,806	9,210	333,018,184
Total	16,916	30,503,171	45,272	348,713,993	22,425	111,461,798	41,207	499,921,034

**Distribution of Selected Income Sources by MAGI Decile Group
Full Year Resident Households, Tax Year 1991**

Decile Group	Farm Income				Business Income			
	Households with a Loss		Households with a Gain		Households with a Loss		Households with a Gain	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
1	2,061	38,930,081	788	5,376,264	1,995	21,592,425	2,207	8,628,760
2	473	3,382,917	639	1,561,502	517	1,763,698	2,200	5,451,252
3	665	4,660,553	763	2,814,395	765	2,524,993	3,152	12,947,019
4	844	6,296,110	875	4,022,236	955	3,587,245	3,731	20,314,792
5	1,012	7,314,372	1,146	7,132,874	1,205	4,264,703	4,156	28,684,255
6	1,213	9,336,870	1,359	11,154,613	1,506	5,199,545	4,659	36,688,287
7	1,361	9,974,535	1,473	14,948,164	1,905	6,079,714	5,412	47,518,140
8	1,376	10,799,659	1,428	19,224,513	1,944	5,600,309	5,658	57,514,382
9	1,378	11,415,903	1,403	24,415,953	2,009	6,681,238	5,327	65,211,991
10	1,677	25,889,340	1,637	58,193,506	2,073	10,377,389	6,666	242,338,498
Total	12,060	128,000,340	11,511	148,844,020	14,874	67,671,259	43,168	525,297,376

Decile Group	Capital Gains and Losses				Rents & Royalties			
	Households with a Loss		Households with a Gain		Households with a Loss		Households with a Gain	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
1	1,461	3,037,199	2,874	18,203,158	1,868	28,239,620	2,041	10,483,509
2	759	1,272,142	2,107	3,607,625	683	2,098,899	1,810	3,473,300
3	919	1,648,220	2,760	6,318,378	1,023	3,307,068	2,625	6,533,866
4	1,125	2,045,644	3,457	9,675,165	1,292	4,284,923	3,159	10,798,690
5	1,286	2,360,109	4,157	13,012,978	1,524	4,948,085	3,736	15,506,388
6	1,442	2,572,647	4,731	18,320,686	1,912	6,262,234	4,156	20,948,778
7	1,540	2,682,473	5,113	21,828,961	2,210	8,248,645	4,514	27,657,129
8	1,749	2,940,787	5,808	26,773,912	2,599	8,524,087	4,886	33,014,240
9	2,005	3,427,290	6,700	39,823,771	2,975	11,372,813	5,412	46,994,339
10	3,370	6,315,787	11,264	201,956,286	4,390	33,272,597	9,726	353,049,136
Total	15,656	28,302,298	48,971	359,520,920	20,476	110,558,971	42,065	528,459,375

III. NONRENEWABLE NATURAL RESOURCE TAXATION

A. STATE SEVERANCE AND LICENSE TAXES

Coal Severance Tax

The coal severance tax applies to the value of coal F.O.B. (free-on-board) the mine less deductions for the coal severance tax, coal gross proceeds tax, resource indemnity and groundwater assessment tax, federal black lung tax, federal reclamation fee, government and tribal royalties, and processing allowances.

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Legislation enacted in 1987 gradually lowered the maximum tax rate from 30% to 15%. In FY 92, surface mined coal is taxed at 15% if rated 7,000 BTU per pound and over and taxed at 10% if rated under 7,000 BTU per pound. Coal mined underground is taxed at 4% if rated 7,000 BTU per pound and over, and is taxed at 3% if rated under 7,000 BTU per pound.

Coal Severance Tax

	FY 88	FY 89	FY 90**	FY 91	FY 92
Number of producers	6	6	7	7	7
Number of exempt producers	1	1	1	1	1
Number of tons taxed	35,537,271	35,345,131	34,663,720	34,709,025	36,348,019
Average value per ton	\$7.96	\$6.92	\$6.46	\$6.96	\$6.40

Severance Tax on surface mining:

Under 7000 BTU	\$ 532,764	\$ 378,233	\$ 349,142	\$ 249,506	\$ 245,670
7000 BTU and over	<u>84,099,421</u>	<u>58,187,343</u>	<u>67,521,402</u>	<u>50,208,333</u>	<u>43,188,440</u>
Total*	\$84,632,185	\$58,565,576	\$67,870,544	\$50,457,839	\$43,434,110

* Totals may not include all interest, penalties and accruals and, therefore, may not agree with revenues listed on page 6.

** FY 90 total includes \$11 million in audit revenue.

Coal Severance Tax Distribution

**** Note: Accruals (see page 5) are allocated based on FY 93 distributions.**

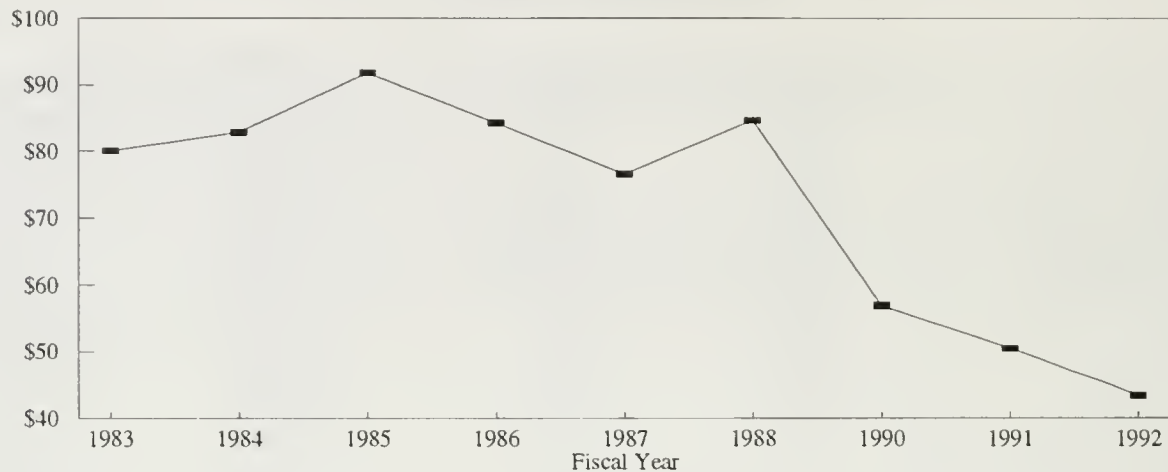
Of the total coal severance tax collections, 50% is placed in the permanent trust fund. The year-end principal and interest earnings for the trust is shown below. Interest from the trust is distributed for Fiscal Year 1992 as follows:

Permanent Trust-	15% to State Equalization Aid
	85% to the General Fund

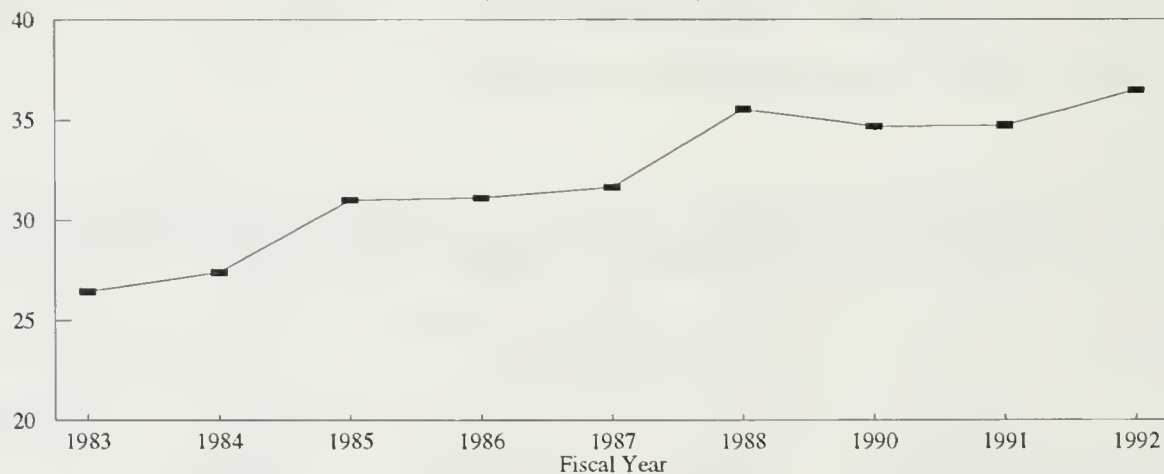
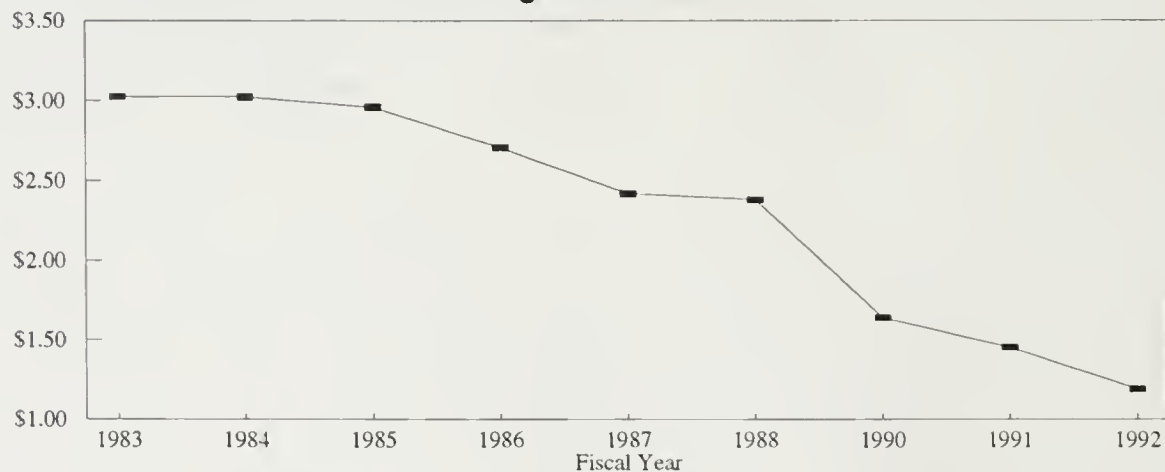
	Principal as of 6/30/91	6/30/92	Interest FY 91	FY 92
Permanent Trust	\$470,322,655	\$496,465,569	\$42,042,991	\$43,367,870

Coal Severance Tax*

(In Millions of Dollars)

**Coal Production**

(In Millions of Tons)

**Average Tax Per Ton***

* Tax and Tax per Ton are net of 1992 accruals (see page 5) and 1990 audit.

Oil Severance Tax (State)

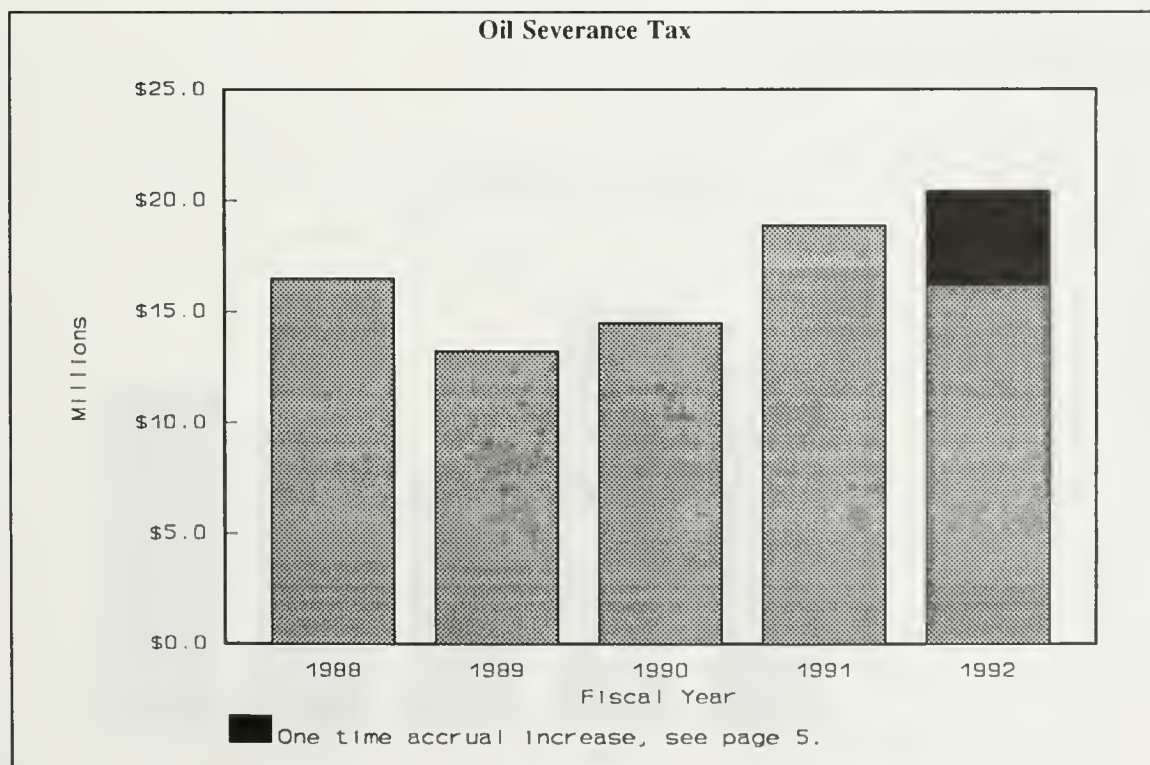
Petroleum, mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value. The gross value of the oil is determined by multiplying the total number of barrels produced each month by the average value at the mouth of the well. Government and allotted tribal royalties are exempt from the tax. 100% of the revenue from the oil severance tax is deposited in the state general fund. Previous tax incentives that applied to oil stripper wells and new production were terminated when oil prices reached contingency levels in August, 1990. Consequently, the distinction between stripper and new production is no longer relevant for net tax revenue figures.

Crude Oil Severance Tax

	FY 88	FY 89	FY 90	FY 91	FY 92
Number of barrels Produced*	21,667,464	19,118,180	17,137,147	18,255,679	19,302,010
Number of barrels Produced (Stripper)	2,076,554	1,838,241	2,346,821	1,100,603	NA
Number of barrels Produced (exempt/new)	633,895	1,295,661	1,114,886	289,320	NA
Value of oil per barrel	\$ 15	\$14	\$15	\$15	\$17
Total Tax**	\$ 16,484,059	\$13,234,516	\$14,510,149	\$18,885,901	\$20,427,115

* Excludes refunded production

** FY 92 total includes \$4,256,000 in accruals, see page 5.



Natural Gas Severance Tax (State)

Natural gas extracted in Montana is subject to a severance tax of 2.65% of total gross value. Gross value of natural gas is determined by multiplying the total number of cubic feet produced each month by the average value at the mouth of the well. Government and allotted tribal royalties are exempt from the tax.

House Bill 776, enacted by the 1987 Legislature, designated a "stripper" well as a well which averaged less than 60 MCF (thousand cubic feet) per day during the last production year. For stripper wells, HB776 exempted from severance tax the first 30 MCF per day, and taxes the volume between 30 MCF and 60 MCF at 1.59% of gross value. 100% of the revenue from the natural gas severance tax is deposited in the state general fund.

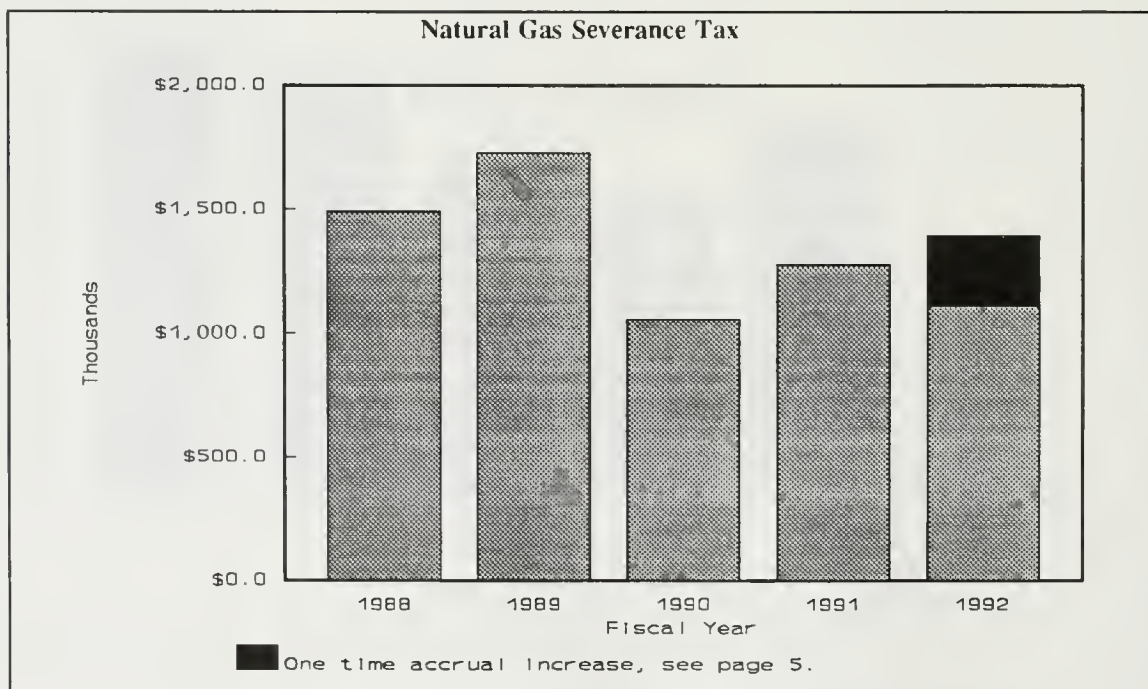
Natural Gas Severance Tax

	FY 88	FY 89	FY 90	FY 91	FY 92
Number of gas producers	178	171	168	159	151
Sales of natural gas*					
Regular (mcf)	26,517,949	27,714,593	21,966,731	26,844,984	29,462,447
Regular (ngl**)	8,295,454	4,711,842	5,437,940	5,383,807	7,348,989
Stripper (mcf)	12,869,846	13,521,800	15,562,185	17,063,634	20,107,495
Stripper (ngl)	1,497,366	1,588,694	1,824,420	2,870,768	2,635,760
New/Exempt (mcf)	1,977,362	5,704,930	8,327,624	3,742,415	0
New/Exempt (ngl)	250,340	508,843	505,365	55,644	0
Total Tax***	\$1,491,523	\$1,724,735	\$1,057,277	\$1,277,368	\$1,395,778

* Excludes refunded production

** Ngl refers to natural gas liquids.

*** FY 92 total includes \$283,000 in accruals, see page 5.



Resource Indemnity and Groundwater Assessment Tax (RIGWAT)

All producers of nonrenewable resources are required to pay a resource indemnity tax of \$25 plus 0.5% of the gross value in excess of \$5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

Resource Indemnity and Groundwater Assessment Tax Collected by Mineral - (Net of Receivable and Refunds)

	FY 91	FY 92
Coal	\$ 1,305,588	\$ 1,658,060
Oil	2,120,447	1,722,235
Natural Gas	436,080	392,289
Metals*	414,252	1,087,790
Other	246,217	294,358
Total	\$ 4,522,584	\$ 5,154,732

* Note: FY 91 metals includes \$1,069,734 and FY 92 metals includes \$968,860 allocated to RIGWAT from metal mines collections. There was a refund of \$698,179 from metals in FY 91.

RESOURCE INDEMNITY TRUST, PRINCIPAL, AND INTEREST

Principal of the trust as of:

June 30, 1991	\$77,324,921
June 30, 1992	\$82,489,898

Interest earned on the trust:

FY 91	\$8,158,805
FY 92	\$8,245,913

Metalliferous Mines License Tax

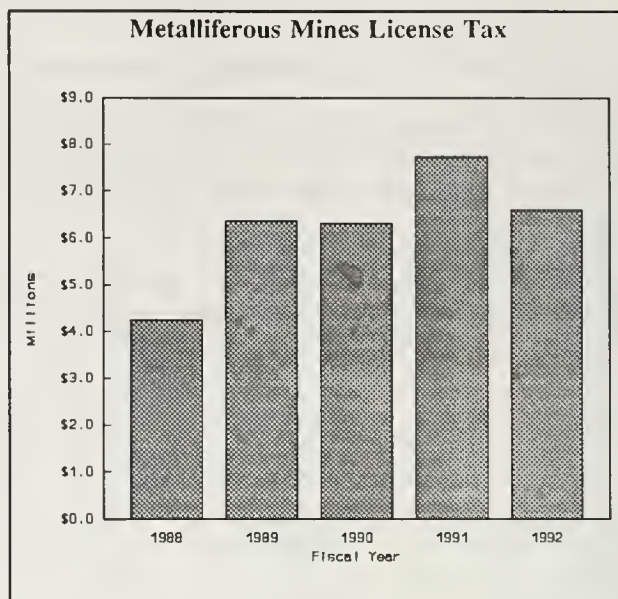
Mining operations in which metal or gems are extracted are subject to a license tax which is based on the gross value of the product. The following rates became effective for taxable years beginning after December 31, 1988.

(1) Concentrate shipped to a smelter, mill, or reduction work:

Gross Value	Tax rate (% of Gross Value)
First \$250,000	0 %
More than \$250,000	1.81% of the increment over \$ 250,000

(2) Gold, silver, or any platinum-group metal that is dore, bullion, or matte that is shipped to a refinery:

Gross Value	Tax rate (% of Gross Value)
First \$250,000	0 %
More than \$250,000	1.6% of the increment over \$ 250,000

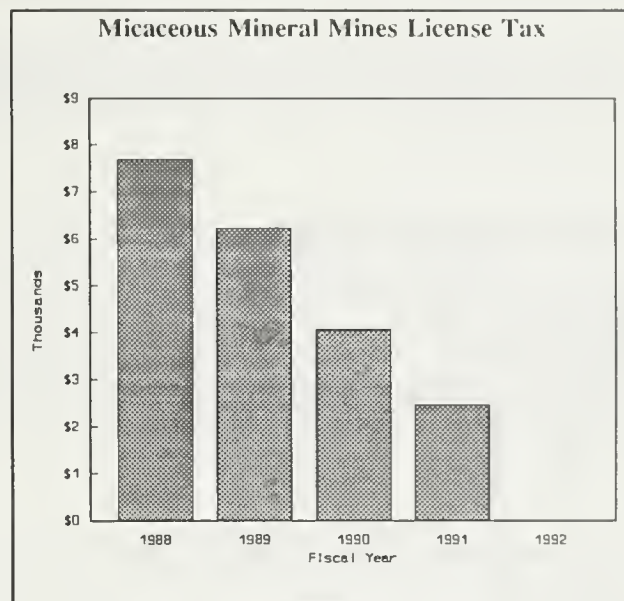
**Distribution**

Beginning July 1, 1989, 58% is deposited in the General Fund, 1.5% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining, 15.5% to the State Resource Indemnity Trust Fund, and 25% to the county or counties identified as experiencing fiscal and economic impacts under an impact plan. If no such plan has been prepared, 25% to the county in which the mine is located.

	FY 88	FY 89	FY 90	FY 91	FY 92
Number of Producers	22	22	13	14	12
Gross value of taxable production	\$ 260,686,393	\$ 425,059,265	\$336,204,930	\$407,776,030	\$359,297,647
Total tax	\$ 4,248,913	\$6,355,005	\$6,306,356	\$7,739,030	\$6,595,467

Micaceous Mineral Mines License Tax

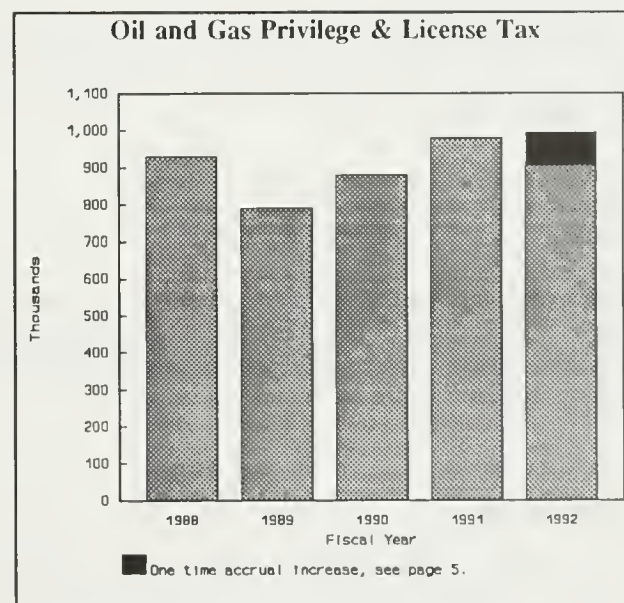
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.



	FY 88	FY 89	FY 90	FY 91	FY 92
Number of Mines	1	1	1	0	0
Tons	114,151	124,242	77,539	0	0
Tax	\$ 7,689	\$6,212	\$4,067	\$2,456	\$0

Oil and Gas Producers' Privilege and License Tax

Oil and gas producers pay a quarterly tax not over 2/10 of 1% of the market value of all oil and natural gas produced, stored or marketed within the state or exported from the state. The tax collections fund the operations of the Board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is 2/10 of 1%.



	FY 88	FY 89	FY 90	FY 91	FY 92
Tax collected on oil	\$778,719	\$617,133	\$708,886	\$812,012	\$833,612
Tax collected on natural gas	148,942	163,836	165,162	159,153	151,556
Penalties	1,623	8,076	3,777	7,058	9,216
Total Collections*	\$929,284	\$789,045	\$877,825	\$978,223	\$994,384

*FY 92 total includes \$90,000 in accruals, see page 5.

B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES

All of the revenue from the following natural resource property taxes is distributed in essentially the same manner as other property tax revenue. The majority of this revenue goes to our school systems and county governments.

Local Government Severance Tax - Oil

House Bill 28 (HB28), enacted in the 1989 special session of the Legislature provided that all oil wells which began production prior to July 1, 1985 be subject to uniform rates of taxation. The tax rate for regular oil production is 8.4% of the gross value of production. Wells which produce less than ten barrels per day are designated "stripper" wells and are taxed at 5.0% of total gross value. Incremental production from tertiary recovery projects is also taxed at the lower 5.0% rate. Finally, persons holding a non-working (royalty) interest in the well are taxed at 12.5% of the gross value of cash paid, or production apportioned in-kind.

Local Government Severance Tax - Natural Gas

The Local Government Severance Tax on natural gas (also established by HB28) applies to production from wells which began producing before July 1, 1985. The tax rate for regular natural gas production and for persons holding a non-working (royalty) interest is 15.25% of gross value. Wells which produce less than 60 MCF per day are designated "stripper" wells and are taxed at 10.0% of gross value.

Oil Net Proceeds Tax

Prior to the 1985 legislative session, oil net proceeds was subject to local mill levies. Legislation passed during the 1985 regular session (SB390) fixed the tax rate on "new" oil production at a rate of 7% of gross value. "New" production is defined as oil from any well that has not produced during the previous five years. In addition, SB383 passed by the 1987 Legislature provided for an exemption for new production from net proceeds tax for 12 months.

Natural Gas Net Proceeds Tax

Prior to the 1985 legislative session, natural gas net proceeds was subject to local mill levies. Legislation passed during the 1985 regular session (SB390) fixed the tax rate on "new" gas production at a rate of 12% of gross value. "New" production is defined as natural gas from any well that has not produced during the previous five years. In addition, SB383 passed by the 1987 Legislature provided for an exemption for new production from net proceeds tax for 12 months.

Note: Any interests that are owned by federal, state, county, or municipal governments are exempt from taxation. Royalties received by an Indian tribe with respect to on-reservation oil and gas production pursuant to a lease entered into under the Indian Mineral Leasing Act of 1938 (25 U.S.C. 3969-3969 (1983)) are exempt from taxation.

LOCAL GOVERNMENT SEVERANCE TAX--OIL

1990 Production--FY 92 Distribution

	BBLs Extracted			Taxable		Taxes Levied			Tax Distribution*
	Regular	Stripper	Royalty	Total	Value	Regular	Stripper	Royalty	Total
Big Horn	4,313	29,596	2,261	36,170	751,063	6,828	31,245	5,610	43,683
Blaine	47,578	112,065	21,150	180,793	3,512,498	78,767	108,162	51,445	238,374
Carbon	515,602	23,348	33,110	572,060	11,828,346	893,633	26,503	82,474	1,002,610
Carler	1,446	0	0	1,446	24,811	2,084	0	0	2,084
Daniels	0	4,096	0	4,096	95,366	0	4,768	0	4,768
Dawson	224,914	12,585	14,981	252,480	5,535,439	410,580	15,671	41,770	468,021
Fallon	4,093,112	15,292	330,958	4,439,362	91,539,236	7,084,475	16,519	858,735	7,959,728
Garfield	26,241	7,250	3,337	36,828	794,625	47,135	8,099	8,939	64,173
Glacier	142,605	711,702	101,186	955,493	21,067,355	258,948	788,001	278,077	1,325,026
Golden Valley	0	2,468	165	2,633	53,731	0	2,518	422	2,940
Hill	0	1,613	493	2,106	47,319	0	1,801	1,414	3,214
Liberty	85,515	68,545	20,326	174,386	3,867,561	158,601	76,603	55,923	291,128
McCone	19,309	22,285	8,808	50,402	1,052,876	31,266	24,883	22,875	79,024
Musselshell	379,149	100,465	91,920	571,534	12,194,150	679,931	106,945	245,103	1,031,980
Petroleum	21,845	33,444	5,873	61,162	1,343,926	38,119	38,056	16,126	92,301
Pondera	29,238	199,023	34,262	262,523	5,685,051	53,210	215,198	93,455	361,863
Powder River	430,322	13,858	61,987	506,167	11,628,414	829,227	16,615	178,047	1,023,888
Prairie	53,837	0	2,822	56,659	1,075,866	85,878	0	6,688	92,566
Richland	2,186,787	108,515	375,728	2,671,030	60,181,645	4,136,511	123,397	1,058,692	5,318,599
Roosevelt	1,134,915	38,479	175,692	1,349,086	30,156,635	2,126,091	44,301	495,002	2,665,393
Rosebud	475,372	59,120	67,704	602,196	13,213,480	877,134	64,262	185,771	1,127,167
Sheridan	1,577,202	15,548	253,299	1,846,049	40,745,862	2,923,547	16,345	701,854	3,641,746
Teton	0	96,090	16,412	112,502	2,390,903	0	102,012	43,832	145,845
Toole	50,657	404,469	74,641	529,767	11,512,681	94,646	438,277	202,551	735,474
Valley	211,916	6,747	21,460	240,123	4,755,879	353,158	6,346	53,087	412,591
Wibaux	759,099	0	69,086	828,185	16,174,828	1,244,830	0	169,429	1,414,258
Yellowstone	18,225	7,304	4,629	30,158	620,113	31,129	7,748	11,822	50,698
STATE	12,489,199	2,093,907	1,792,290	16,375,396	351,849,659	22,445,728	2,284,274	4,869,140	29,599,143

* FY 92 distribution includes taxes paid, penalties and interest on tax, and interest earned by the state from temporarily investing the tax collection.

LOCAL GOVERNMENT SEVERANCE TAX--OIL

1991 Production--FY 93 Distribution

	BBLs Extracted				Taxable Value	Taxes Levied				Estimated Distribution *
	Regular	Stripper	Royalty	Total		Regular	Stripper	Royalty	Total	
Big Horn	14,411	38,684	3,052	56,147	748,566	15,612	26,115	5,051	46,778	27,293
Blaine	36,735	142,942	23,760	203,437	3,083,081	50,479	106,033	45,184	201,696	179,222
Carbon	523,757	15,107	38,489	577,353	9,865,498	750,623	14,767	79,270	844,660	1,144,142
Carter	0	0	0	0	0	0	0	0	0	0
Daniels	1,455	0	0	1,455	22,880	1,922	0	0	1,922	0
Dawson	211,178	4,459	14,360	229,997	4,447,125	342,736	4,328	35,046	382,111	554,314
Fallon	3,956,763	14,321	306,531	4,277,615	73,657,504	5,718,010	12,529	666,922	6,397,461	6,784,601
Garfield	30,044	6,836	3,716	40,596	722,684	44,713	6,266	8,134	59,113	56,337
Glacier	125,789	737,797	102,170	965,756	17,908,484	194,554	686,071	233,868	1,114,493	1,778,345
Golden Valley	0	1,431	96	1,527	25,900	0	1,214	204	1,417	245
Hill	0	1,959	653	2,612	47,237	0	1,771	1,476	3,248	2,499
Liberty	77,552	73,851	20,200	171,603	3,171,612	121,557	67,636	46,473	235,666	353,072
McCone	23,130	21,713	9,172	54,015	961,272	31,163	21,202	20,781	73,146	129,895
Musselshell	325,413	114,669	82,359	522,441	9,315,834	488,088	101,633	184,076	773,797	868,258
Petroleum	20,155	36,755	5,690	62,600	1,157,877	29,646	35,018	13,073	77,737	92,324
Pondera	32,693	178,114	32,001	242,808	4,418,075	49,325	162,115	73,573	285,012	466,868
Powder River	326,799	14,682	110,542	452,023	8,924,549	541,538	14,341	273,855	829,734	836,313
Prairie	39,440	0	2,259	41,699	728,268	57,876	0	4,909	62,785	43,956
Richland	2,001,600	116,331	345,800	2,463,731	48,238,666	3,295,450	113,157	842,996	4,251,604	3,410,794
Roosevelt	1,043,665	24,039	155,980	1,223,684	23,900,240	1,712,695	23,647	379,761	2,116,102	2,229,633
Rosebud	503,310	50,750	72,431	628,491	11,405,529	771,257	45,312	164,709	981,277	401,458
Sheridan	1,466,888	14,184	236,873	1,717,945	32,464,125	2,326,646	13,414	562,210	2,902,270	2,632,588
Teton	0	85,334	14,662	99,996	1,775,497	0	75,789	32,466	108,254	127,889
Toole	47,647	404,618	76,790	529,055	9,535,221	73,729	363,740	172,836	610,305	638,254
Valley	170,082	15,906	17,601	203,589	3,213,487	226,361	12,132	34,511	273,003	96,211
Wibaux	768,214	0	70,765	838,979	14,557,034	1,118,435	0	155,291	1,273,726	1,043,192
Yellowstone	10,745	7,962	2,963	21,670	380,941	16,231	6,794	6,479	29,504	39,147
STATE	11,759,465	2,122,444	1,748,915	15,630,824	284,677,186	17,978,645	1,915,024	4,043,152	23,936,821	23,936,850

* Estimated FY 93 distribution as of April 28, 1992, based on tax liability as filed for the 4 quarters of 1991.

LOCAL GOVERNMENT SEVERANCE TAX--GAS

1990 Production--FY 92 Distribution

	MCFs Extracted			Taxable		Taxes Levied			Tax Distribution *
	Regular	Stripper	Royalty	Total	Value	Regular	Stripper	Royalty	Total
Blaine	3,643,032	547,940	646,286	4,837,258	8,307,318	968,751	83,503	170,773	1,223,027
Carbon	624,892	119,666	76,004	820,562	1,789,010	219,694	20,056	22,544	262,295
Carter	0	0	0	0	0	0	0	0	0
Chouteau	561,783	164,023	104,792	830,598	1,117,430	115,073	22,486	21,043	158,603
Custer	0	62,407	6,857	69,264	223,380	0	20,258	3,173	23,430
Danields	0	0	0	0	0	0	0	0	0
Dawson	0	11,681	1,919	13,600	8,706	0	748	187	935
Fallon	19,919	677,685	53,160	750,764	2,948,477	8,625	267,437	33,176	309,238
Fergus	35,985	0	3,431	39,416	64,864	9,031	0	861	9,892
Glacier	839,167	1,337,212	232,759	2,409,138	3,672,420	191,142	207,658	52,224	451,024
Golden Valley	55,272	16,586	11,198	83,056	106,316	10,870	2,070	2,187	15,126
Hill	2,395,744	204,853	408,516	3,009,113	4,663,686	565,386	33,110	95,333	693,829
Liberty	563,105	797,965	204,104	1,565,174	2,069,832	113,048	105,688	41,427	260,163
Phillips	213,747	4,303,438	716,760	5,233,945	16,365,986	63,235	1,359,501	359,339	1,782,075
Pondera	17,768	234,157	36,491	288,416	407,799	3,411	33,908	7,069	44,388
Prairie	0	182	15	197	2,488	0	230	29	259
Richland	579,423	420,754	157,879	1,158,056	1,754,452	151,312	52,570	36,072	239,954
Roosevelt	163,475	114,930	51,820	330,225	215,634	12,205	10,314	4,951	27,470
Sheridan	370,170	181,823	78,316	630,309	661,290	47,596	26,782	12,408	86,786
Stillwater	96,466	155,409	50,398	302,273	491,779	18,702	28,610	12,664	59,976
Teton	72,359	36,577	12,621	121,557	107,784	9,131	3,658	1,728	14,517
Toole	1,612,346	2,096,160	595,766	4,304,272	5,892,166	360,757	275,061	118,330	754,148
Valley	0	361,731	23,590	385,321	1,043,793	0	98,351	9,194	107,544
Wibaux	0	40,418	3,388	43,806	552,871	0	51,011	6,521	57,532
STATE	11,864,653	11,885,597	3,476,070	27,226,320	52,467,481	2,867,969	2,703,009	1,011,233	6,582,211

* FY 92 distribution includes taxes paid, penalties and interest on tax, and interest earned by the state from temporarily investing the tax collection.

LOCAL GOVERNMENT SEVERANCE TAX--GAS

1991 Production--FY 93 Distribution

	MCFs Extracted			Taxable Value	Taxes Levied			Estimated * Distribution
	Regular	Stripper	Royalty		Regular	Stripper	Royalty	
Blaine	3,397,650	708,238	693,124	4,799,012	716,513	95,283	135,601	1,098,342
Carbon	613,589	52,123	66,777	732,489	195,140	8,110	19,384	183,317
Carter	0	0	0	0	0	0	0	0
Chouteau	601,500	226,288	115,304	943,092	123,525	29,888	23,222	169,922
Custer	0	60,838	11,195	72,033	0	20,894	5,519	42,013
Daniels	0	0	0	0	0	0	0	0
Dawson	0	11,821	1,738	13,559	0	757	169	450
Fallon	21,295	669,098	46,814	737,207	9,594	224,798	25,004	154,055
Fergus	30,770	0	2,851	33,621	7,675	0	711	7,112
Glacier	627,840	1,577,183	241,932	2,446,955	141,168	236,938	53,873	557,844
Golden Valley	49,610	14,316	11,802	75,728	9,857	1,848	2,110	13,195
Hill	2,152,455	319,336	398,767	2,870,558	434,801	42,455	80,108	955,165
Liberty	567,528	938,885	227,664	1,734,077	114,419	126,915	46,849	272,118
Phillips	97,173	5,182,972	633,104	5,913,249	27,316	1,436,738	270,215	1,457,219
Pondera	5,472	247,603	36,481	289,556	1,114	29,582	6,706	38,285
Prairie	0	90	9	99	0	158	20	23
Richland	689,166	314,353	155,932	1,159,451	119,850	35,966	27,019	79,976
Roosevelt	142,983	128,421	49,311	320,715	8,822	11,461	4,495	15,143
Sheridan	345,350	151,120	67,747	564,217	47,864	12,601	9,601	30,853
Stillwater	116,789	84,354	41,876	243,019	23,154	13,996	8,730	64,086
Teton	13,102	61,424	9,976	84,502	1,863	6,142	1,511	1,469
Toole	1,113,705	2,181,494	501,898	3,797,097	251,161	295,062	102,346	545,596
Valley	0	734,365	41,162	775,527	0	201,099	16,623	253,862
Wibaux	0	20,183	1,690	21,873	0	35,233	4,499	3,710
STATE	10,585,977	13,684,505	3,357,154	27,627,636	2,233,836	2,865,922	844,315	5,943,755
								5,944,073

* Estimated FY 93 distribution as of April 28, 1992, based on tax liability as filed for the 4 quarters of 1991.

Oil Net Proceeds - New Production

County	1990 Production					Total Tax
	BBL Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable	
Carbon	117,649	\$2,509,525	\$2,139,497	\$103,382	\$2,242,879	\$157,002
Dawson	67,884	1,515,266	1,285,925	91,022	1,376,947	96,386
Fallon	676,463	14,117,133	12,432,222	1,112,818	13,545,040	948,153
Glacier	812	18,272	15,988	2,284	18,272	1,279
Musselshell	15,918	311,942	262,164	50,339	312,503	21,875
Petroleum	10,559	224,311	187,299	37,011	224,310	15,702
Pondera	5,454	118,637	96,111	17,604	113,715	7,960
Richland	539,962	12,078,887	9,958,962	1,919,224	11,878,186	831,473
Roosevelt	83,429	2,104,895	1,741,679	201,260	1,942,940	136,006
Rosebud	9,791	217,276	190,064	27,110	217,174	15,202
Sheridan	349,027	7,361,000	6,174,569	910,455	7,085,024	495,952
Teton	2,900	67,485	58,267	9,218	67,485	4,724
Toole	75,491	1,748,389	1,319,858	176,423	1,496,282	104,740
Valley	41,420	856,462	671,212	124,502	795,714	55,700
Wibaux	39,277	756,394	659,457	55,270	714,727	50,031
Yellowstone	11,877	272,971	213,367	59,604	272,971	19,108
State Total	2,047,913	\$44,278,844	\$37,406,642	\$4,897,527	\$42,304,168	\$2,961,292

County	1991 Production					Total Tax
	BBL Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable	
Blaine	1,924	28,446	24,052	2,819	26,871	1,881
Carbon	102,961	1,924,087	1,625,507	70,523	1,696,030	118,722
Daniels	90,250	1,514,489	1,234,310	280,179	1,514,489	106,014
Dawson	47,940	951,215	810,295	60,398	870,693	60,948
Fallon	766,378	13,272,437	11,694,125	1,046,866	12,740,991	891,869
Glacier	1,961	35,523	31,082	4,441	35,523	2,487
Musselshell	18,337	308,385	258,684	48,848	307,532	21,527
Petroleum	10,940	192,172	160,366	31,807	192,173	13,452
Pondera	8,196	146,496	120,797	17,208	138,005	9,660
Prairie	53,593	909,619	773,178	22,738	795,916	55,714
Richland	666,843	11,837,741	9,651,994	1,922,783	11,574,777	810,234
Roosevelt	97,255	1,951,206	1,611,813	213,154	1,824,967	127,747
Rosebud	9,916	178,355	156,061	22,294	178,355	12,485
Sheridan	319,978	6,142,679	5,095,372	842,661	5,938,033	415,662
Teton	3,220	59,960	51,587	8,373	59,960	4,197
Toole	49,439	915,526	754,230	111,164	865,394	60,578
Valley	40,661	643,452	527,290	95,974	623,264	43,629
Wibaux	43,535	723,713	631,572	52,880	684,452	47,912
Yellowstone	16,425	291,386	247,085	50,790	297,875	20,851
State Total	2,349,752	42,026,887	35,459,400	4,905,900	40,365,300	2,825,569

Gas Net Proceeds - New Production**1990 Production**

						Total	
		MCF or Gal	Gross	Net	Royalty	Amount	Total
County		Extracted	Value	Proceeds	Interests	Taxable	Tax
Blaine	Gas	3,417,094	\$6,599,568	\$5,589,573	\$804,884	\$6,394,457	\$767,335
Carbon	Gas	265,344	393,311	332,279	46,898	379,177	45,501
Chouteau	Gas	106,585	149,703	125,532	12,753	138,285	16,594
Fallon	Gas	122,517	343,552	303,626	27,454	331,080	39,730
Glacier	Gas	117,245	158,413	136,293	19,015	155,308	18,637
	NGL	9,467	3,830	3,315	367	3,682	442
Golden Valley	Gas	37,188	41,789	33,327	8,463	41,790	5,015
Hill	Gas	2,478,064	4,992,897	4,301,407	554,089	4,855,496	582,660
Liberty	Gas	87,193	120,531	101,838	18,147	119,985	14,398
Phillips	Gas	42,695	151,361	113,480	22,155	135,635	16,276
Pondera	Gas	79,738	113,804	98,881	13,276	112,157	13,459
Richland	Gas	148,574	145,948	118,840	23,504	142,344	17,081
	NGL	348,718	139,206	112,920	20,470	133,390	16,007
Roosevelt	Gas	7,485	6,926	5,642	1,019	6,661	799
Sherridan	Gas	54,810	48,708	38,654	4,990	43,644	5,237
Stillwater	Gas	34,883	43,391	35,782	3,666	39,448	4,734
Toole	Gas	2,260,522	2,934,328	2,465,942	423,924	2,889,866	346,784
	NGL	7,790	2,847	2,297	550	2,847	342
Wibaux	Gas	5,736	39,264	34,239	2,864	37,103	4,452
State Total	Gas	9,265,673	\$16,283,495	\$13,835,334	\$1,987,102	\$15,822,436	\$1,898,692
	NGL	365,975	\$145,883	\$118,532	\$21,387	\$139,919	\$16,790

1991 Production

		Total					
County		MCF or Gal Extracted	Gross Value	Net Proceeds	Royalty Interests	Amount Taxable	Total Tax
Blaine	Gas	6,629,349	\$9,540,101	\$7,986,203	\$1,276,673	\$9,262,876	\$1,111,545
Carbon	Gas	359,101	443,730	374,042	56,706	430,748	51,690
	NGL	181,266	38,516	34,061	1,219	35,280	4,234
Chouteau	Gas	142,587	183,994	157,462	16,219	173,681	20,842
Fallon	Gas	127,229	319,101	282,781	25,006	307,787	36,934
Fergus	Gas	20,831	35,065	28,963	1,896	30,859	3,703
Glacier	Gas	267,891	370,973	323,316	38,901	362,217	43,466
	NGL	63,151	19,981	17,449	1,953	19,402	2,328
Golden Valley	Gas	13,229	14,879	11,866	3,013	14,879	1,785
Hill	Gas	3,145,588	4,610,155	3,875,310	585,825	4,461,135	535,336
Liberty	Gas	86,701	121,704	103,111	17,694	120,805	14,497
Phillips	Gas	648,506	1,949,738	1,426,715	316,729	1,743,444	209,213
Pondera	Gas	84,141	96,105	83,499	11,721	95,220	11,426
Richland	Gas	151,415	125,197	102,101	20,885	122,986	14,758
	NGL	452,248	138,558	108,367	21,733	130,100	15,612
Roosevelt	Gas	44,233	14,357	11,851	2,308	14,159	1,699
Sherridan	Gas	25,105	23,389	19,533	2,935	22,468	2,696
Stillwater	Gas	11,001	13,141	10,922	916	11,838	1,421
Toole	Gas	2,538,677	3,316,387	2,779,565	466,967	3,246,532	389,584
	NGL	9,427	3,131	2,738	379	3,117	374
Wibaux	Gas	8,392	43,428	37,908	3,167	41,075	4,929
State Total	Gas	14,303,976	21,221,444	17,615,148	2,847,561	20,462,709	2,455,524
	NGL	706,092	200,186	162,615	25,284	187,899	22,548

Coal Gross Proceeds Tax

Before 1989, the coal gross proceeds tax was determined by calculating a taxable value of the coal (45% of gross proceeds) and then applying the mill levies of all applicable taxing jurisdictions. Legislation passed during the 1989 special session established a statewide 5% flat tax on coal gross proceeds. The gross proceeds of coal are determined by multiplying the number of tons produced times the contract sales price.

Coal**1990 Production--Taxable 1991**

	Tons Extracted	Gross Value	Contract Sales (Gross Proceeds)	Taxes Assessed **
Big Horn	18,197,873	230,584,002	144,640,538	7,232,027
Musselshell*	134,552	1,657,542	1,174,302	52,609
Richland	229,641	2,767,079	2,167,583	108,379
Rosebud	16,553,605	159,204,635	115,102,182	5,755,109
Total	35,115,671	394,213,258	263,084,605	13,148,124

Coal**1991 Production--Taxable 1992**

	Tons Extracted	Gross Value	Contract Sales (Gross Proceeds)	Taxes Assessed **
Big Horn	17,968,888	220,351,841	148,977,515	7,448,876
Musselshell*	8,763	262,890	145,170	3,629
Richland	271,664	3,213,902	2,607,851	130,393
Rosebud	17,223,008	173,425,794	128,770,130	6,438,507
Total	35,472,323	397,254,427	280,500,666	14,021,404

* One-half of the contract sales price of coal sold by a coal producer who extracts less than 50,000 tons of coal in a calendar year is exempt from taxation.

** The taxes assessed are subject to redistribution among the coal producing counties based on Title 15, Chapter 23, Part 7.

Metal Mines Gross Proceeds Tax

For property tax purposes, metal mines are valued on their gross proceeds with no deductions allowed for extraction costs. Total gross proceeds means the monetary payment or value of the refined metal received by the mining company from the metal trader, smelter, roaster or refinery. The taxable value of metal mines is equal to 3% of annual gross proceeds. This amount is then subject to local mill levies in the jurisdictions in which the taxable value of the mining operation is allocated. Metal mines that produce less than 20,000 tons of ore in a year are exempt from property taxation on one-half of the merchantable value.

Metal Mines**1990 Production--Taxable 1991**

	Gross Value	Taxable Value
Beaverhead	11,728	176
Fergus	12,795,080	383,852
Granite	245,286	3,679
Jefferson	86,177,731	2,585,289
Lewis and Clark	9,775,454	289,352
Lincoln	51,360,733	1,540,822
Meagher	212,424	3,186
Park	15,295,918	458,878
Phillips	46,911,893	1,407,357
Silver Bow	148,733,545	4,461,799
Stillwater	36,431,870	1,092,956
Total	407,951,662	12,227,346

Metal Mines**1991 Production--Taxable 1992**

	Gross Value	Taxable Value
Beaverhead	6,068	91
Fergus	20,597,829	604,505
Granite	2,400	36
Jefferson	71,426,528	2,142,773
Lewis and Clark	3,130,500	93,915
Lincoln	40,666,492	1,219,995
Meagher	222,707	3,341
Mineral	6,215	93
Park	13,958,103	418,743
Phillips	50,465,866	1,513,976
Silver Bow	121,774,324	3,640,033
Stillwater	40,249,373	1,207,481
Total	362,506,405	10,844,982

Miscellaneous Mines Net Proceeds Tax

Miners of gems, vermiculite, bentonite, talc, limerick, gypsum, phosphate, silica, chlorite, and any other mineral except coal, travertine, building stone, and metals must file the miscellaneous mines tax. For property tax purposes, the taxable value is equal to 100% of the annual net proceeds. Net proceeds are determined by subtracting from the gross yield or value, specific costs allowed by statute, except for talc and vermiculite. For talc and vermiculite the gross yield or value is arrived at by multiplying the number of tons extracted, produced, and treated or sold by a specific price calculated each year by statute. This value becomes the net proceeds for these two minerals. The net proceeds or taxable value amounts are then subject to local mill levies in the jurisdictions in which the mining operation is located.

Miscellaneous Mines**1990 Production--Taxable 1991**

County	Mineral	Tons/Carats Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	Silica	44,077	535,095	237,017	0	237,017
Broadwater	Limestone	302,851	3,091,262	1,773,748	0	1,773,748
Carbon	Bentonite	9,665	23,196	13,531	0	13,531
Carter	Bentonite	301,575	7,439,066	2,703,451	63,637	2,767,088
Gallatin	Limestone	487,576	1,331,082	0	0	0
Granite	Sapphire	24,080	12,040	0	0	0
Jefferson	Limestone	426,168	1,547,991	86,157	0	86,157
	Silica	10,847	68,335	23,479	13,321	36,800
Judith Basin	Sapphire	19,198	72,908	0	0	0
Lincoln	Vermiculite	61,740	7,862,650	1,479,387	0	1,479,387
Madison	Talc	433,239	1,932,246	1,932,246	0	1,932,246
	Chlorite	15,430	68,818	68,818	0	68,818
Powell	Phosphate	135,901	5,227,867	0	33,225	33,225
Total		2,272,347	29,212,556	8,317,834	110,183	8,428,017

Miscellaneous Mines**1991 Production--Taxable 1992**

County	Mineral	Tons/Carats Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	Silica	55,835	677,837	363,421	0	363,421
Broadwater	Limestone	507,329	5,151,953	3,069,054	0	3,069,054
Carbon	Bentonite	39,267	110,176	74,863	0	74,863
	Limestone	0	1,278,300	0	0	0
Carter	Bentonite	436,412	9,033,416	2,410,454	132,356	2,542,810
Gallatin	Limestone	445,071	1,295,157	266,480	5,553	272,033
Granite	Sapphire	10,932	5,466	0	0	0
Jefferson	Limestone	449,793	1,741,322	24,289	0	24,289
	Silica	3,590	22,616	17,535	4,523	22,058
Judith Basin	Sapphire	15,990	60,110	0	0	0
Madison	Talc	423,890	1,983,806	1,983,806	0	1,983,806
Powell	Phosphate	163,629	6,358,168	0	0	0
Total		2,551,738	27,718,327	8,209,902	142,432	8,352,334

IV. CORPORATION TAXES

Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small number of corporations are subject to Montana's corporate **income** tax, rather than the corporate license tax, because of the limited scope of their activity in the state.

Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than \$100.

Corporations that have sales not exceeding \$100,000 in Montana and are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations, but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Montana's corporate tax rate is 6 3/4% of net income (gross income minus allowable deductions) or \$50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

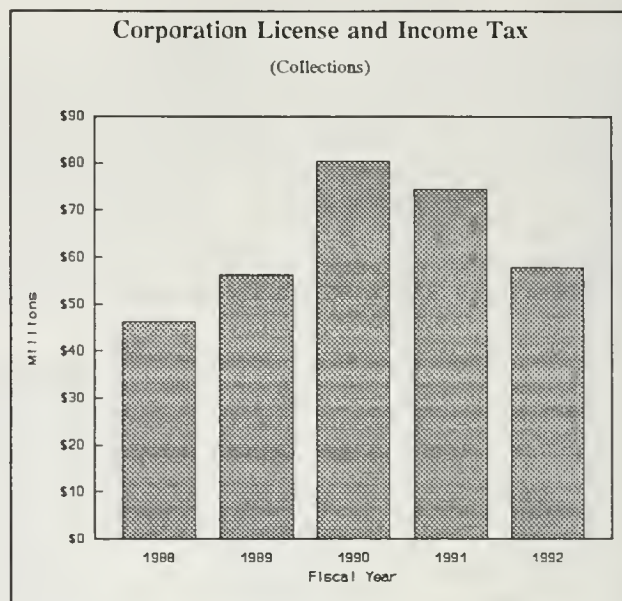
Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. The reductions allowed are contractor's gross receipt tax credit, new industry credit, interest differential credit for low interest energy loans, Montana Capital Company credit, and credit for dependent care assistance.

Revenues collected from corporations other than financial institutions are deposited as follows:

	FY 91	FY 92
General Fund	64.0%	61.0%
School Foundation Program	25.0%	28.5%
Long Range Building Program	11.0%	10.5%

Allocations of revenues collected from financial institutions are:

	FY 91	FY 92
Local Governments	80.0%	80.0%
General Fund	12.8%	12.2%
School Foundation Program	5.0%	5.7%
Long Range Building Program	2.2%	2.1%



Corporation License and Income Tax Collections				
FY 88	FY 89	FY 90*	FY 91*	FY 92
\$46,200,103	\$56,139,749	\$80,315,564	\$74,319,910	\$57,682,673

* HB56, passed during the June, 1989 Special Legislative Session, accelerated corporate tax payments by requiring quarterly, rather than annual, payments for corporations having a tax liability of \$5,000 or more. This "one-time" acceleration increased revenues in FY 90 and in FY 91.

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal years 1991 and 1992:

	FY 91	FY 92
Filed as small business corporations, \$10 minimum tax	5,885	6,556
Liable for the \$50 minimum tax	9,897	9,757
Paying other than minimum tax	<u>5,617</u>	<u>5,745</u>
Total	21,399	22,058

Number of Returns Filed by Standard Industrial Code

Agriculture	3,363	3,498
Mining	1,354	1,356
Construction	1,639	1,680
Manufacturing	1,453	1,538
Transportation and Public Utilities	912	933
Wholesale and Retail Trade	4,008	4,125
Finance, Insurance, and Real Estate	3,074	3,049
Services	3,940	4,139
Other	49	71
No Category Listed	<u>1,607</u>	<u>1,669</u>
Total	21,399	22,058

Top 100 Taxpayers by Standard Industrial Code (Corporate License Tax)*

	-----Fiscal Year 1991-----		-----Fiscal Year 1992----	
	Number	Montana Tax Liability	Number	Montana Tax Liability
Agriculture	0	0	1	suppressed
Mining	3	suppressed	2	suppressed
Construction	2	suppressed	3	suppressed
Manufacturing	24	\$ 5,508,522	23	\$ 6,092,271
Transportation and Utilities	10	\$ 11,879,181	12	\$ 11,962,804
Wholesale & Retail Trade	16	\$ 2,786,004	18	\$ 3,506,229
Finance, Insurance and Real Estate	32	\$ 7,312,639	27	\$ 4,869,009
Services	3	suppressed	1	suppressed
No Grouping	<u>10</u>	<u>\$ 4,932,174</u>	<u>13</u>	<u>\$ 5,660,947</u>
Total	100	\$ 33,510,393	100	\$ 33,390,687

Percent of Total Corporate Tax Liability 59.65%

61.06%

*This list does not necessarily reflect payments received in FY 91 or FY 92.

Banks and Savings and Loans

	FY 91	FY 92
Total tax paid by financials	\$10,260,019	\$ 6,422,058
Refunds to counties (80%)	\$ 8,208,014	\$ 5,137,646

Audit Collections

	FY 91	FY 92
Office	\$ 1,704,993	\$ 2,140,769
Field	<u>\$ 3,879,565</u>	<u>\$13,176,212</u>
Total	\$ 5,584,558	\$15,316,981

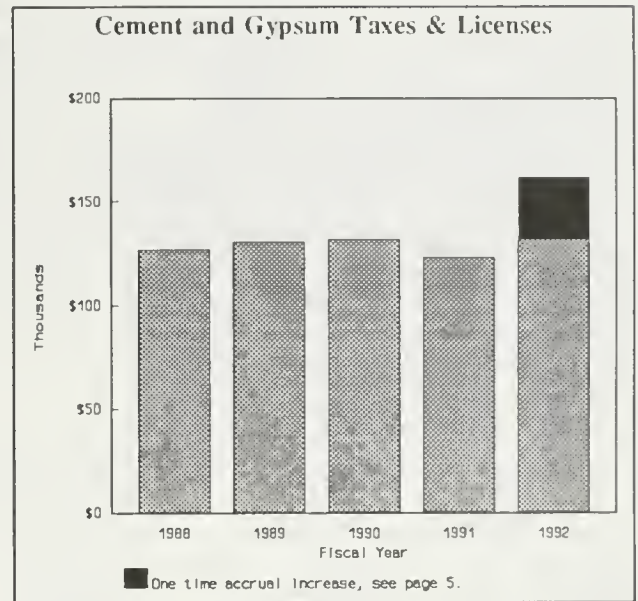
The table below provides information on corporate tax credits for fiscal years 1991 and 1992.

	-----Fiscal Year 1991-----		-----Fiscal Year 1992----	
	Number of Corporations	Total Amount of Credit	Number of Corporations	Total Amount of Credit
Investment Credit	648	\$ 256,772	531	\$ 287,867
Contractors' Gross Receipt Credit	151	\$ 754,188	153	\$ 785,371
Montana Capitol Company Credit	58	\$ 73,597	61	\$ 138,526

V. OTHER TAXES

Cement and Gypsum Taxes and Licenses

Producers and importers of cement and cement products are required to pay a license tax of \$0.22 per ton. Producers and importers are required to pay \$0.05 per ton for gypsum and gypsum products. Individuals retailing cement and gypsum products in Montana must pay a license tax of \$0.22 and \$0.05 respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited in the General Fund.



	FY 88	FY 89	FY 90	FY 91	FY 92
Number of producers or retailers	11	9	7	7	7
Number of tons of cement and gypsum	573,149	592,726	599,150	543,697	566,128
Total tax paid (including penalty and interest)*	\$126,650	\$130,406	\$131,592	\$123,038	\$161,860

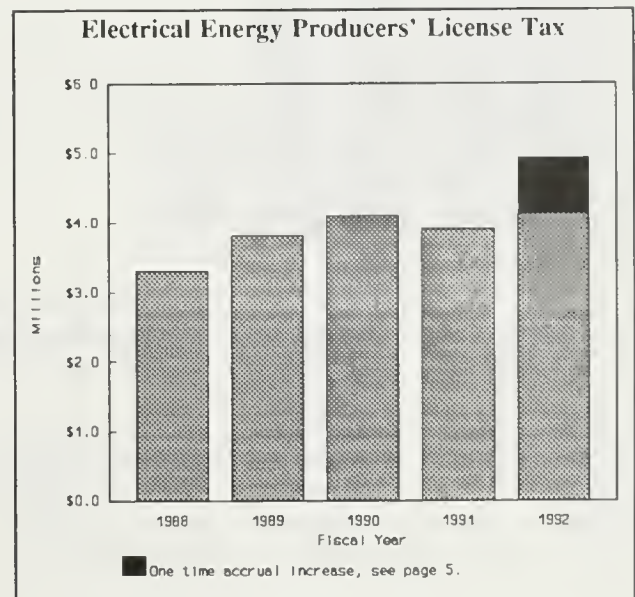
* FY 92 total includes \$30,000 in accruals, see page 5.

Electrical Energy Producers' License Tax

A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the General Fund.

	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY 88	7	18,006,992,578	\$3,311,082
FY 89	7	20,514,374,579	\$3,815,964
FY 90	7	21,849,722,787	\$4,100,543
FY 91	7	20,407,495,125	\$3,906,194
FY 92*	7	21,801,377,214	\$4,937,510

* FY 92 total includes \$809,000 in accruals, see page 5.

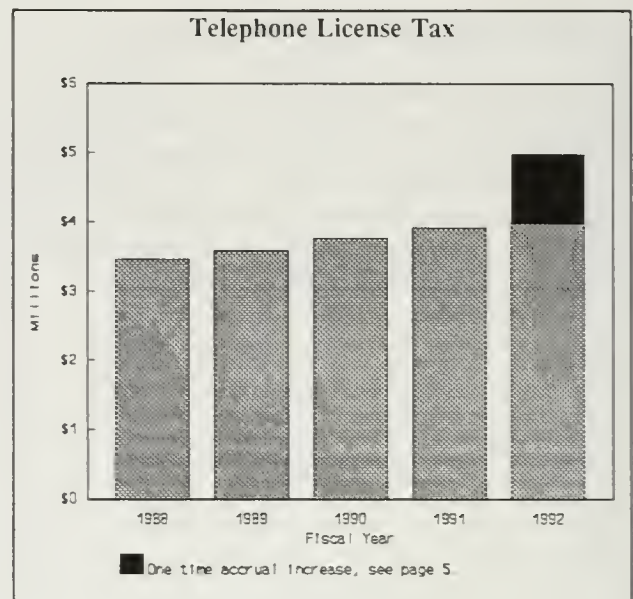


Telephone Company License Tax

Prior to July 1, 1991, all **gross income**, in excess of \$250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana was subject to a license tax of 1.725%. For tax quarters beginning after June 30, 1991, **gross revenue**, in excess of \$250 per quarter, is subject to a license tax of 1.8%. Gross revenue does not include carrier access revenue; revenue from certain sales of telephone services; revenue from equipment sales, leases, repairs, installations and maintenance; and customer access line charges assessed under Federal Communications Commission orders or rules. License taxes collected are deposited in the General Fund.

	Number of Accounts	Total Gross Income	Total tax paid (including penalty and interest)
FY 88	10	202,073,235	\$3,450,499
FY 89	11	204,088,062	\$3,580,073
FY 90	21	215,141,632	\$3,760,038
FY 91	35	224,779,837	\$3,899,657
FY 92*	55	272,842,706	\$4,983,796

* FY 92 total includes \$1,019,000 in accruals, see page 5.

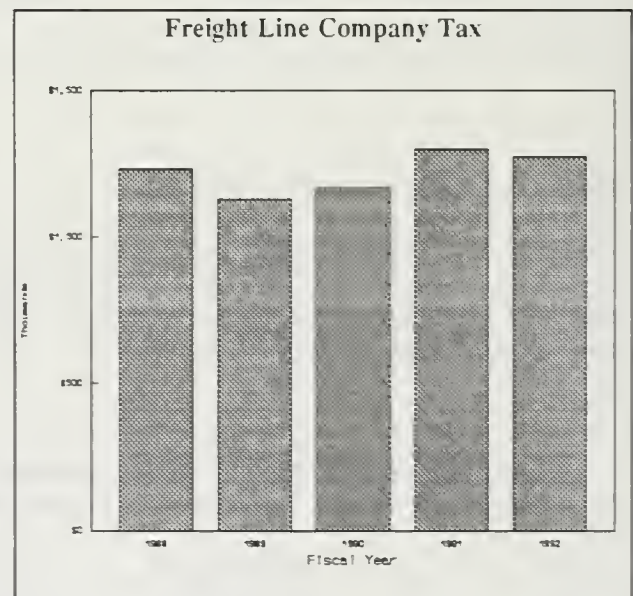


Freight Line Company Tax

Freight line operations in Montana are subject to a tax of 5 1/2% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.

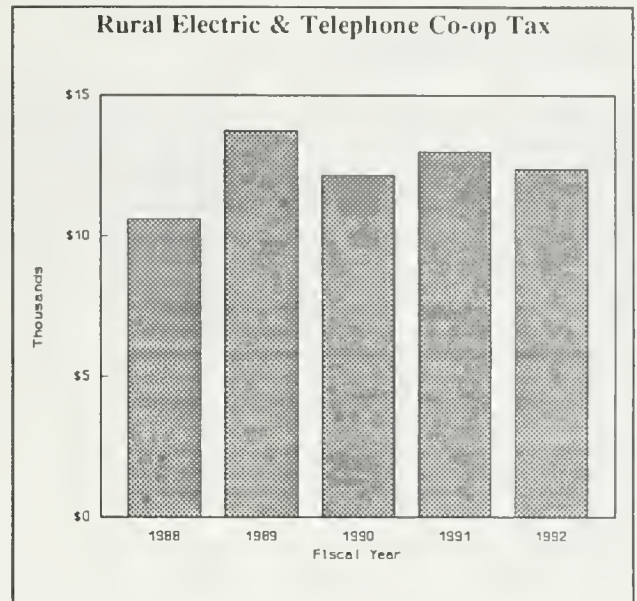
The July 1992 Special Session of the Legislature repealed this tax retroactive to January 1, 1991. Taxpayers were given an option of receiving a credit towards their property tax or receiving a refund. The amount refunded totals \$806,904. The total tax paid shown below for FY 92 was the balance prior to these refunds.

	Number of Accounts	Total Gross Income	Total tax paid (including penalty and interest)
FY 88	16	22,463,447	\$1,229,618
FY 89	13	20,420,756	\$1,125,739
FY 90	14	21,261,368	\$1,166,312
FY 91	20	23,539,896	\$1,297,794
FY 92	26	23,133,092	\$1,272,134



Rural Electric and Telephone Co-op Tax

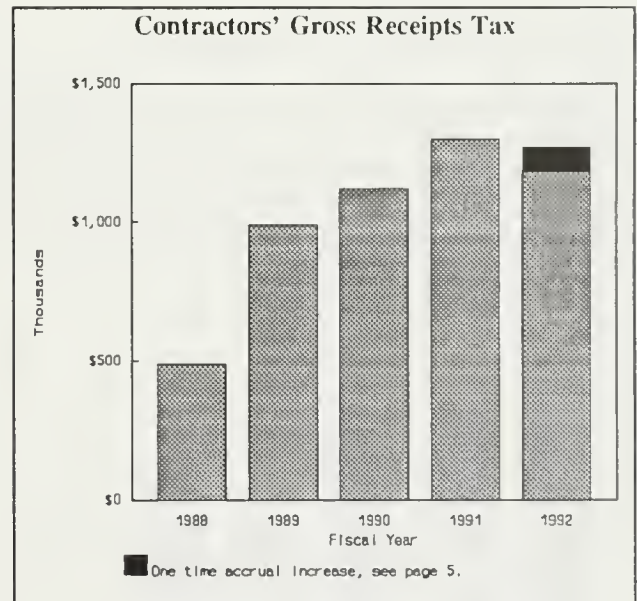
Electric and telephone cooperatives are subject to a license tax of \$10 for every 100 people they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.



	FY 88	FY 89	FY 90	FY 91	FY 92
Number of co-operatives	42	42	40	43	43
Total tax paid (including penalty and interest)	\$10,597	\$13,723	\$12,127	\$12,980	\$12,364

Public Contractors' Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over \$5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana income tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.

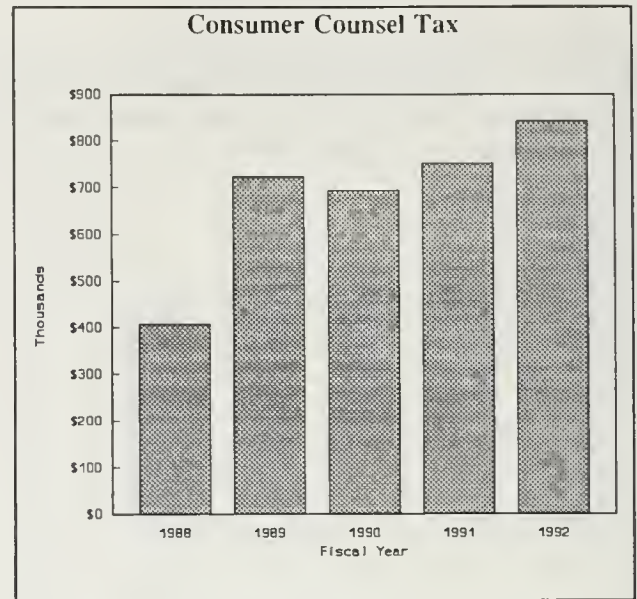
**Public Contractor's Gross Receipts Tax Collections**

FY 88	FY 89	FY 90	FY 91	FY 92*
\$488,446	\$987,887	\$1,118,458	\$1,300,905	\$1,270,364

* FY 92 total includes \$90,000 in accruals, see page 5.

Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in an Earmarked Revenue Fund.

**Consumer Counsel Tax**

FY 88
\$407,471

FY 89
\$723,724

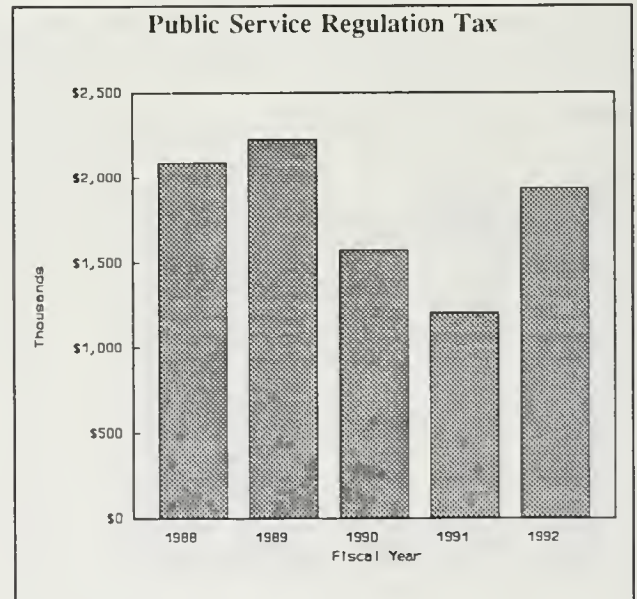
FY 90
\$693,334

FY 91
\$751,571

FY 92
\$842,961

Department of Public Service Regulation Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited to the general fund.

**Public Service Regulation Tax**

FY 88
\$2,085,218

FY 89
\$2,224,352

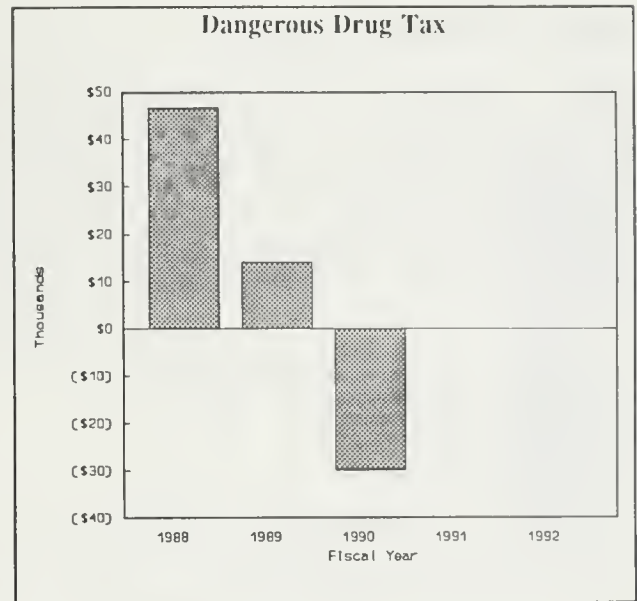
FY 90
\$1,571,595

FY 91
\$1,206,887

FY 92
\$1,934,214

Dangerous Drug Tax

A tax is imposed on the possession and storage of dangerous drugs. This tax is 10% of the assessed market value of the drugs or a specified rate, whichever is greater. In addition, a 5% charge is imposed to offset the costs of administration. The Department of Revenue allocates 33% of Drug Tax collections to the Department of Family Services for youth evaluation and chemical abuse programs. Of the remaining revenues, 50% goes to the Department of Justice to be used for grants to youth court chemical abuse assessments and the detention of youth offenders, and 50% goes to local law enforcement involved in the seizure.



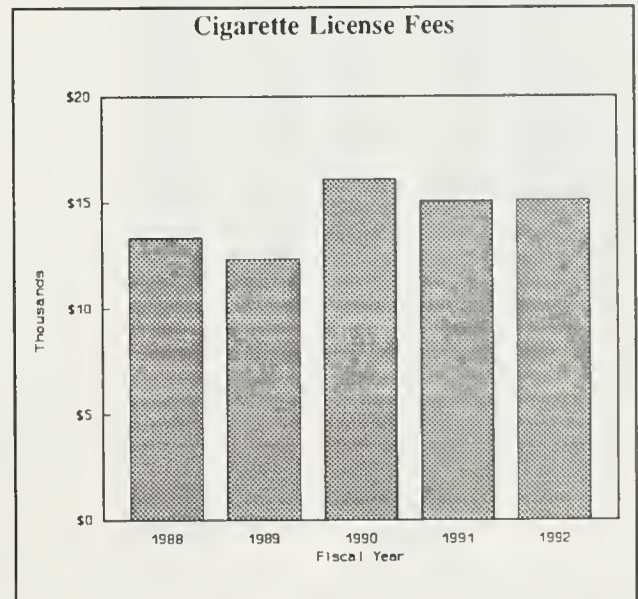
Dangerous Drug Tax Collections

FY 88	FY 89	FY 90	FY 91	FY 92
\$46,768	\$14,071	(\$29,860)	(\$10)	\$0

Cigarette Wholesalers' and Retailers' Licenses

A license fee is imposed on cigarette dealers in Montana. Wholesalers, subjobbers and vendors (possessing 10 or more machines) pay an annual license fee of \$50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of \$5.

	Number of licenses	Total fees paid
FY 88	2,154	\$13,325
FY 89	1,760	\$12,317
FY 90	2,128	\$16,095
FY 91	2,082	\$15,060
FY 92	2,057	\$15,095

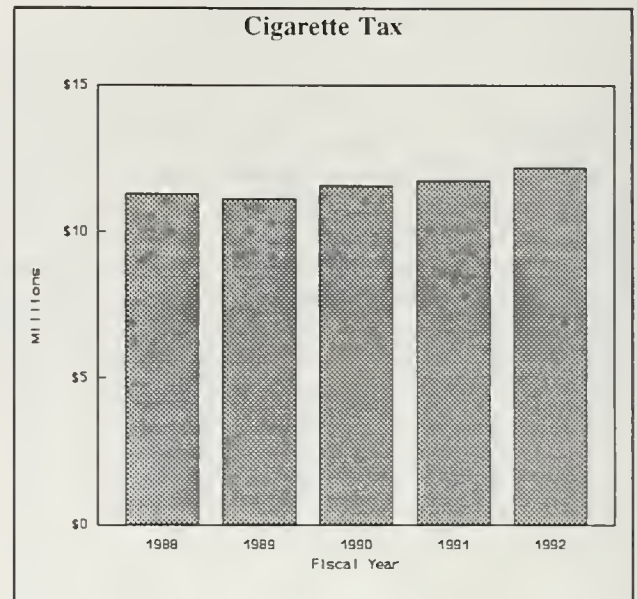


Cigarette Sales Tax

Cigarette wholesalers in the state precollect a tax of 18¢ per package of 20 cigarettes. The tax is then included in the retail price of the cigarettes. A tax insignia must be affixed to each package by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and pre-collecting the tax on behalf of the State of Montana:

- 1) 6% for up to 2,580 cartons purchased in any calendar month;
- 2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
- 3) 3% for purchases in excess of 5,160 cartons in any calendar month.

All money collected from the Cigarette Sales Tax is deposited in the Long-Range Building Program Fund; 70.89% to the Debt Service Fund Type and 29.11% to the Capital Projects Fund Type.

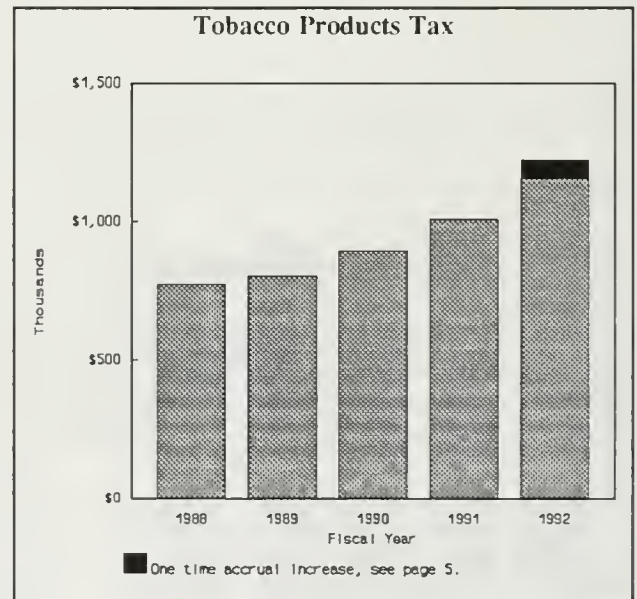


Cigarette Sales Tax Collections

FY 88	FY 89	FY 90	FY 91	FY 92
\$11,278,326	\$11,113,087	\$11,567,081	\$11,733,190	\$12,172,863

Tobacco Products Tax

All tobacco products, excluding cigarettes, are subject to a tax of 12 1/2% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.



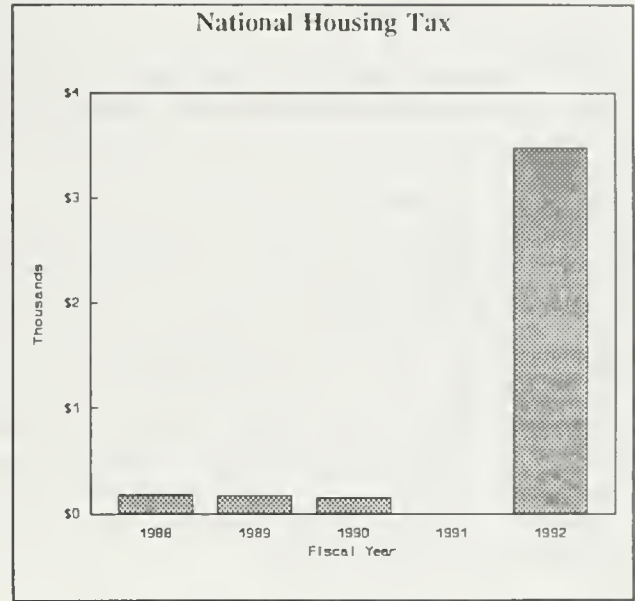
Tobacco Products Tax Collections

FY 88	FY 89	FY 90	FY 91	FY 92*
\$773,440	\$802,615	\$893,111	\$1,006,909	\$1,224,587

* FY 92 total includes \$70,000 in accruals, see page 5.

National Housing Tax

The Department of Revenue is authorized to request payments in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in the University Millage Special Revenue Account.



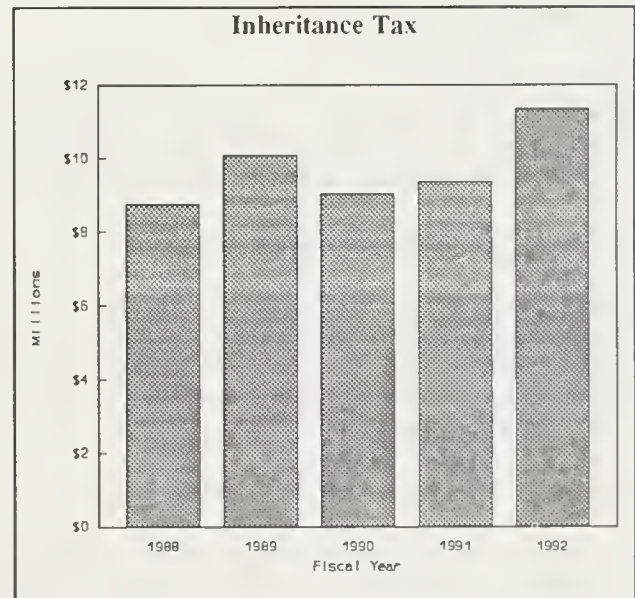
National Housing Tax

FY 88	FY 89	FY 90	FY 91	FY 92
\$184	\$170	\$153	\$0	\$3,469

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under \$25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of \$25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.



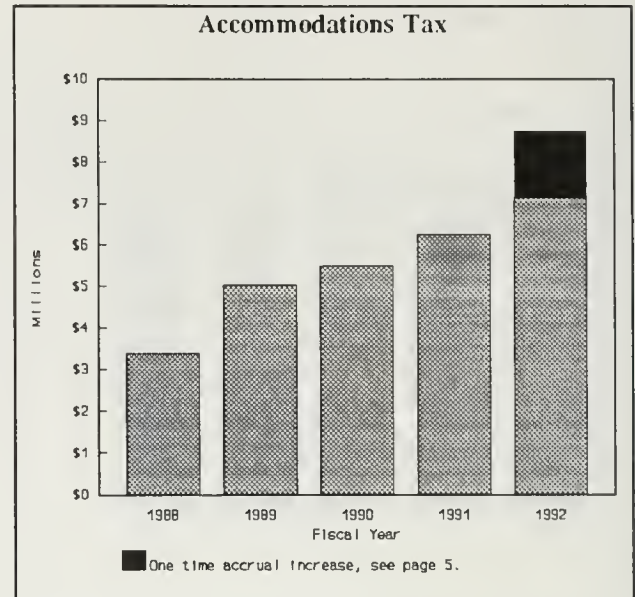
Total Inheritance Taxes Paid

FY 88	FY 89	FY 90	FY 91	FY 92
\$8,745,457	\$10,091,548	\$9,049,129	\$9,339,854	\$11,338,204

Accommodations Tax

A tax is imposed on users of overnight lodging facilities. This tax is 4% of the accommodation charge and is collected by the owner or operator of the facility. The tax went into effect July 1, 1987.

Net collections (after administrative costs are paid) from the Accommodation Tax are transferred to a special revenue fund for state and tourism promotion. The monies are then distributed as follows: 1% goes to the Montana historical society, 2.5% goes to the university system for the Montana travel research program. Of the balance, 75% goes to the Department of Commerce for its direct use and the rest goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of \$140,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a nonprofit convention and visitors bureau in that city-county region.



Accommodations Tax

FY 88	FY 89	FY 90	FY 91	FY 92*
\$3,372,658	\$5,017,693	\$5,488,764	\$6,237,422	\$8,762,356

* FY 92 total includes \$1,643,948 in accruals, see page 5.

Nursing Facility Bed Tax

Nursing facilities in the state pay a utilization fee of \$1 for each bed day in the facility for FY 92. Beginning in FY 93 this rate increases to \$2 for each bed day. Days paid for by the resident, friend of the resident, or family member of the resident are exempt from the fee. Other exemptions apply as well. All revenue from this fee goes to the general fund. The collections for FY 92 were \$1,587,432 and included a one time accrual increase of \$400,000 (see page 5.) The tax became effective July 1, 1991.

Workers' Compensation Payroll Tax

An employer must pay a 0.28% tax on his/her workers' compensation covered payroll. This is paid in addition to regular workers' compensation insurance premiums. The revenue from this tax goes to a workers' compensation tax account in the state special revenue fund for bond repayment. Any surplus must be used to reduce the unfunded liability in the state fund incurred for claims for injuries that occurred prior to July 1, 1990. Collections for FY 92 were \$14,067,435 and included a one-time accrual increase of \$2,263,676 (see page 5.)

Statewide Emergency Telephone 911 System Fee

A fee of 25 cents a month per access line on each service subscriber in the state is imposed on the amount charged for telephone exchange access services. Services that the state is prohibited from taxing and coin operated public telephones are exempt from this fee. The revenue from this fee is deposited in a special revenue fund for the development of emergency 9-1-1 systems in the state.

FY 88	FY 89	FY 90	FY 91	FY 92*
\$1,053,843	\$1,063,478	\$1,085,524	\$1,113,474	\$1,383,505

* FY 92 total includes \$240,000 in accruals, see page 5.

Repealed and Transferred Taxes

Store License - was repealed effective December 31, 1991. Collections for FY 91 were \$314,051 and for FY 92 were \$5,054.

Camper Certificate - was transferred to county treasurers after September 30, 1991. Collections for FY 91 were \$4,812 and for FY 92 were \$1,905.

Tramway Gross Receipts - were transferred to the Department of Commerce after July 1, 1991. FY 91 collections were \$34,164 and for FY 92 were \$35,341.

Retail Coal Dealers License Tax - was repealed with an applicability date of Jan 1, 1991. Collections for FY 91 were \$9.

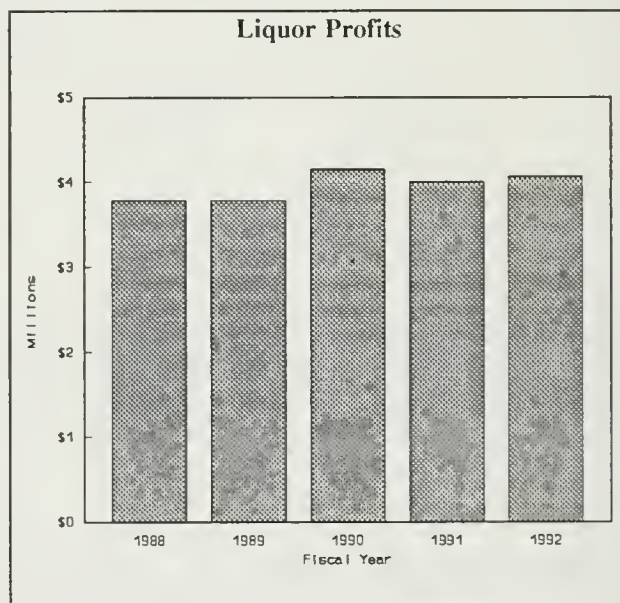
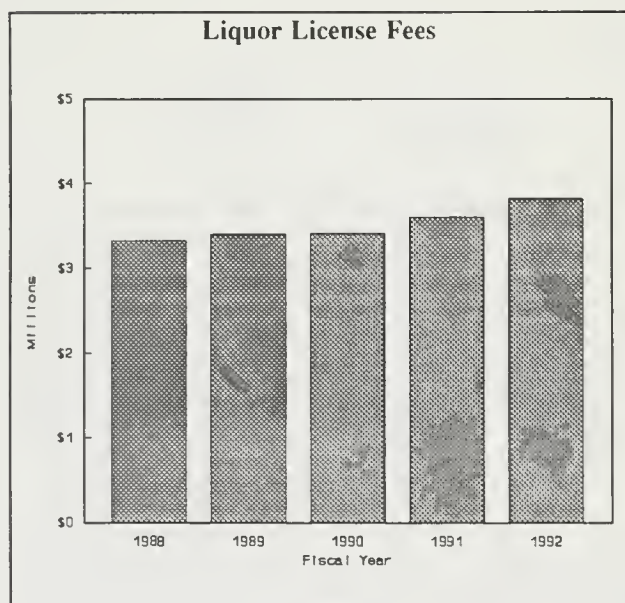
Motor Fuels Taxation - was transferred to the Department of Transportation effective July 1, 1991.

Freight Line Company Tax - was repealed in the July 1992 special session retroactive to January 1, 1991.

VI. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

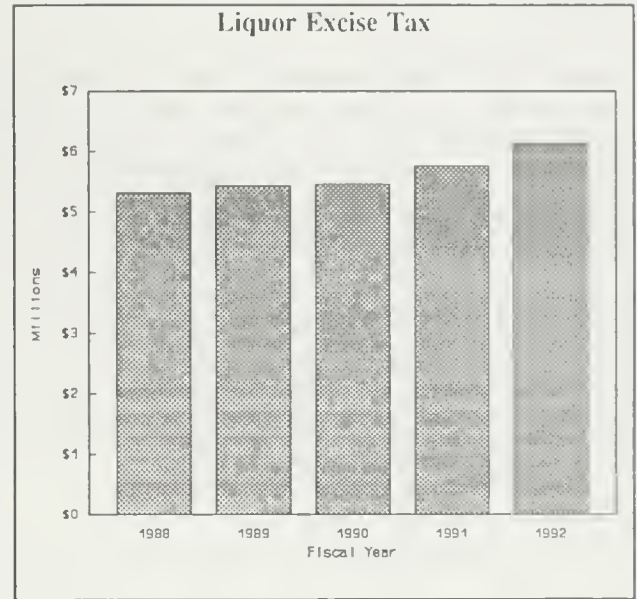
All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of \$20,000. In cities of 10,000 population or larger, an annual renewal fee of \$800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund. Profits earned from the sale of liquor by the Department are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.



	FY 88	FY 89	FY 90	FY 91	FY 92
Liquor license fee collections	\$1,610,907	\$1,511,520	\$1,661,818	\$1,379,791	\$1,552,552
Liquor profits	\$3,785,922	\$3,789,483	\$4,162,346	\$4,002,685	\$4,066,047

Liquor Excise Tax

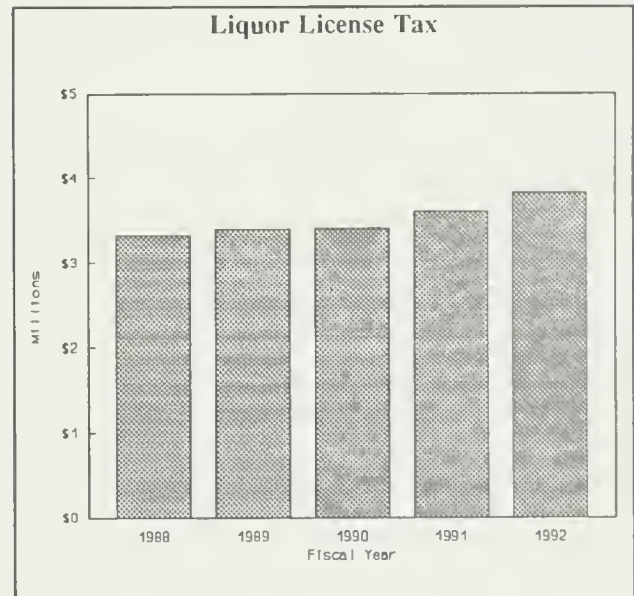
The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. The excise tax on products sold by companies whose annual sales do not exceed 200,000 proof gallons of liquor nationwide in the preceding year, is 13.8%. Payment of the tax must not be later than the last day of the month immediately following the close of each quarter period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

**Liquor Excise Tax Collections**

FY 88	FY 89	FY 90	FY 91	FY 92
\$5,322,934	\$5,438,423	\$5,458,345	\$5,759,437	\$6,122,351

Liquor License Tax

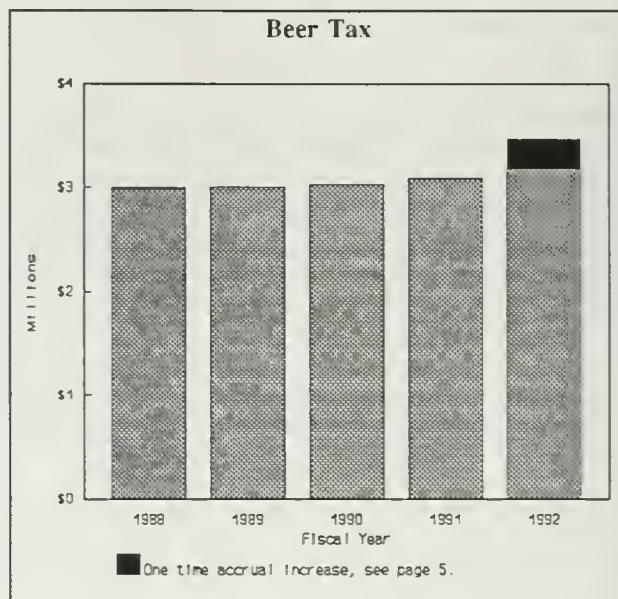
A license tax equal to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The liquor license tax on products sold by companies whose annual sales do not exceed 200,000 proof gallons of liquor nationwide in the preceding year is 8.6%. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional 4.5 percent is allocated to counties for county purposes. The remaining 65.5% is deposited in the State Special Revenue Fund to the credit of the Department of Corrections and Human Services for treatment, rehabilitation and prevention of alcoholism (Figure 4).

**Liquor License Tax Collections**

FY 88	FY 89	FY 90	FY 91	FY 92
\$3,323,773	\$3,399,014	\$3,405,267	\$3,601,605	\$3,823,569

Beer Tax

A monthly tax of \$4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above \$2.80 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One dollar collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Corrections and Human Services for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure 5).



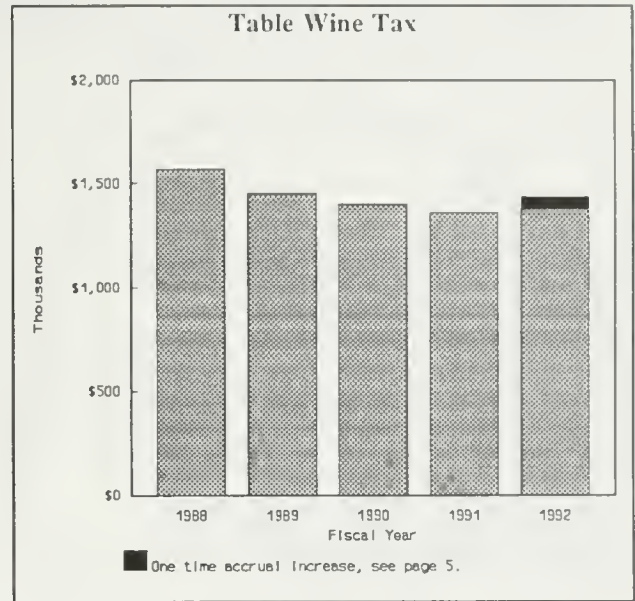
Beer Tax Collections

FY 88	FY 89	FY 90	FY 91	FY 92*
\$2,997,015	\$3,000,273	\$3,028,991	\$3,089,077	\$3,470,876

* FY 92 total includes \$284,300 in accruals, see page 5.

Table Wine Tax

A tax of 27¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 59.26% to the General Fund, 4.93% to counties, 4.93% to cities and towns, and 30.89% to the Department of Corrections and Human Services for treatment, rehabilitation and prevention of alcoholism (Figure 6).



	FY 88	FY 89	FY 90	FY 91	FY 92
Table Wine Tax collections from the Department	\$7,816	\$48,944	\$37,946	\$29,544	\$16,407
Table Wine Tax collections from distributors*	\$1,511,324	\$1,403,907	\$1,365,849	\$1,329,090	\$1,423,289
Total	\$1,569,140	\$1,452,851	\$1,403,795	\$1,358,634	\$1,439,696

* FY 92 collections include \$62,725 in accruals, see page 5.

Figure 4. Liquor License Tax Allocation

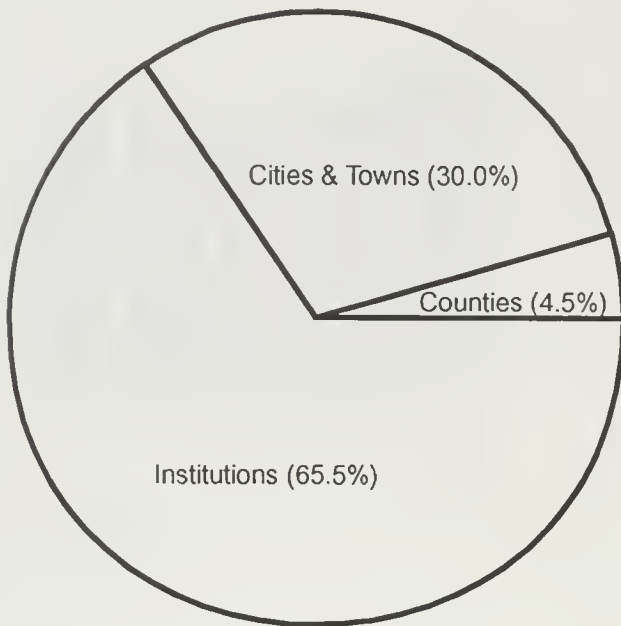


Figure 5. Beer Tax Allocation

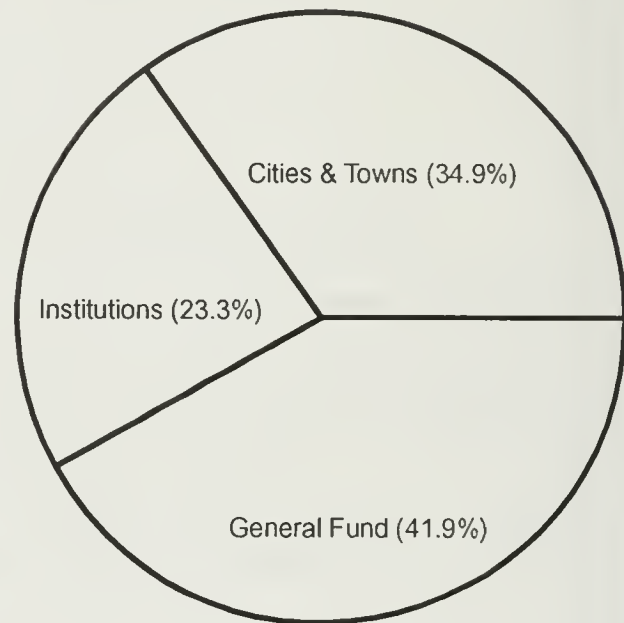
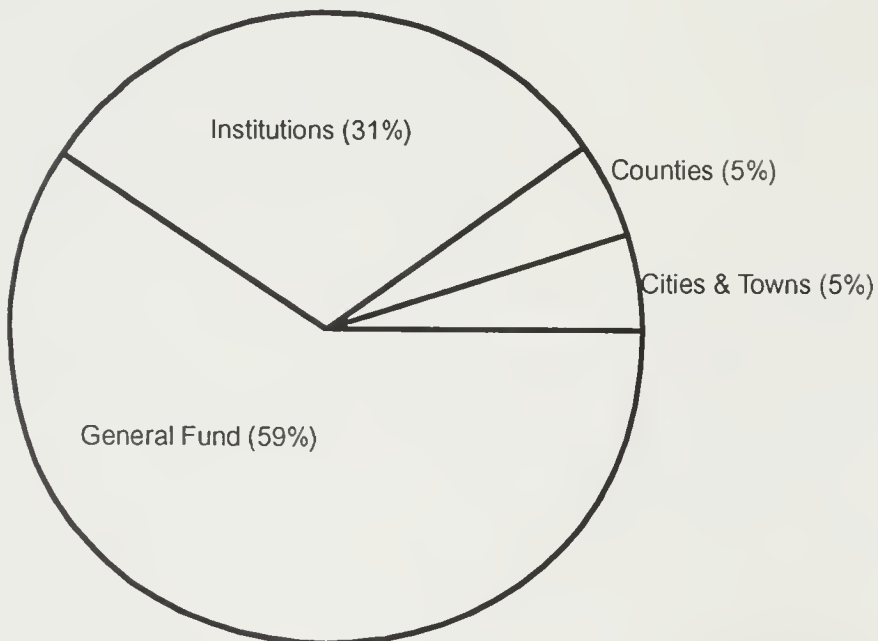


Figure 6. Table Wine Tax Allocation



VII. OTHER SERVICES

Abandoned Property

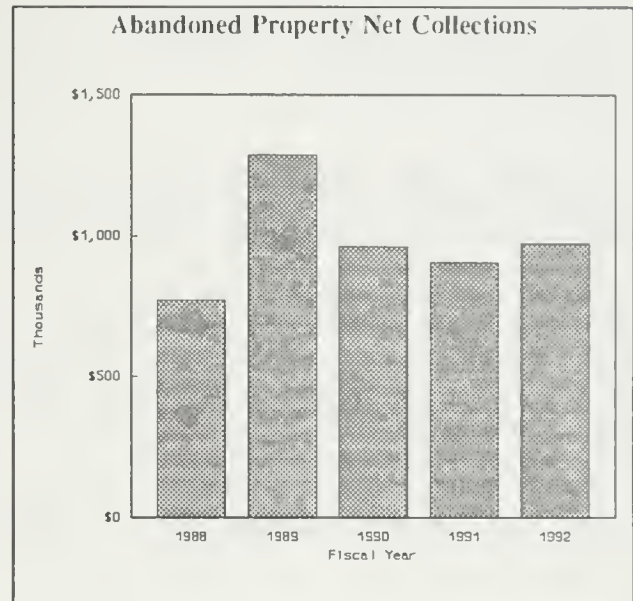
Under Montana's Unclaimed Property Act any intangible and certain tangible property, unclaimed by its owner for at least 5 years, must be turned over to the Department of Revenue. Montana is considered a "custodial state" and holds such property on behalf of the owners of lost or abandoned property.

The Department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.

All collections over \$25,000 (the amount allocated to the agency refund account) are transferred to the Public School Non-Expendable Trust Fund. Interest income earned by the Trust is distributed to the state's school districts on the basis of student enrollment.

The refund period for items valued at over \$10 is unlimited. Interest and dividends earned on the property are non-refundable.

In January 1990 the Department, by contract, became affiliated with Unclaimed Property Clearinghouse of Boston, Massachusetts.



Abandoned Property Net Collections

FY 88	FY 89	FY 90	FY 91	FY 92
\$769,008	\$1,287,309	\$960,324	\$905,395	\$974,013

Welfare Fraud, Medicaid Fraud and Liquor Investigations

The Investigations Program was established in 1973. It is funded through federal, liquor revolving, and general fund sources. Welfare and medicaid fraud investigations receive either a 50% or 75% federal match, depending on the type of fraud. Liquor investigation activities are designed to protect the public health, welfare, and safety and assure \$17 million in liquor system net profit and taxes.

In addition to its workload of routine investigations in support of applications for transfer or other changes of liquor licenses, the program completed special investigations involving liquor store employee theft in two locations, assisted with a large sting operation against sales to underage persons, and participated in a raid of tobacco bootlegging outlets on an Indian reservation.

During FY 1992, the program focused on those welfare fraud cases that involved the largest amounts of fraud, multiple instances of fraud, and cases involving high profile issues to encourage the highest level of media coverage and compliance enhancing impact. Routine recovery cases are processed through the administrative actions of the Department of Social and Rehabilitative Services, for which the program lends investigatory support when it has resources to do so. This practice will expand in FY 93. For budgetary reasons, the program emphasized the welfare fraud area in the fourth quarter of 1992, generating several prosecution cases that will be reflected in FY 93 statistics.

Number and Type of Investigations Initiated, Completed or Closed by the Investigations Program.

Liquor Area

	FY 91	FY 92
Final Investigations Received	65	67
Final Investigations Completed	89	53
Backgrounds Completed	747	660
Special Investigations Received	77	93
Special Investigations Completed	30	68
License Investigations Received	513	469
License Investigations Completed	517	360
Correction Notices Issued	13	9
Violations Notices Issued	26	39
Local Enforcement Assistance Requests	0	2
Total Actions Taken	2,077	1,820

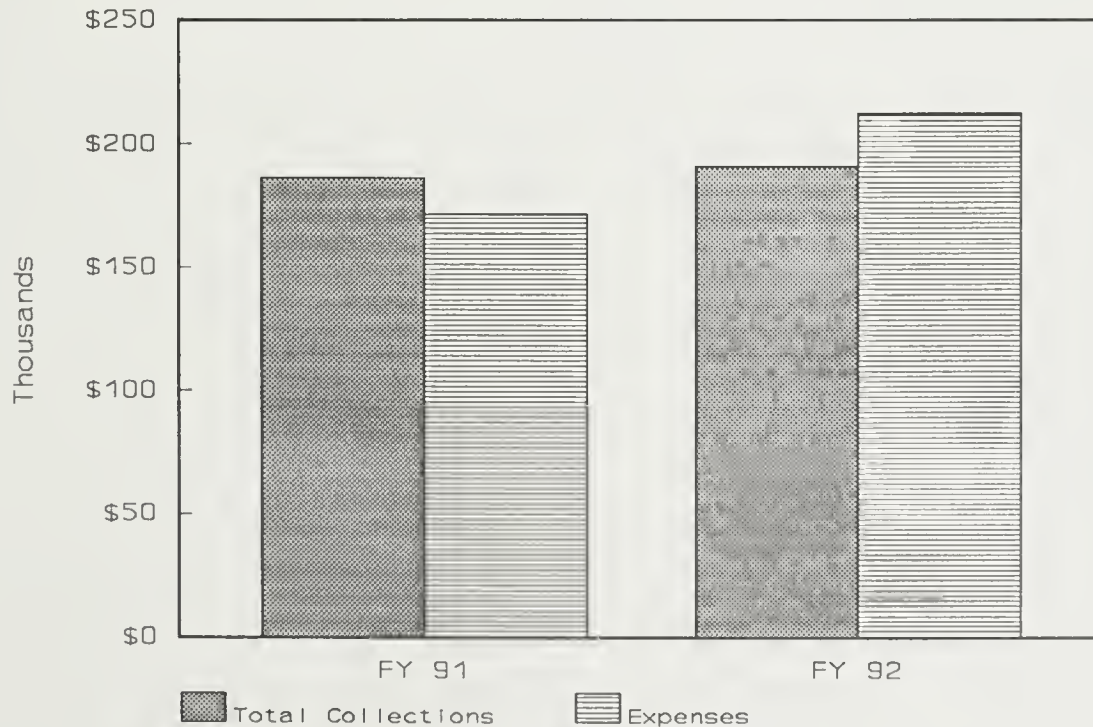
Welfare/ Medicaid Fraud Area

	FY 91	FY 92
Welfare Fraud Cases Opened	44	58
Welfare Fraud Cases Closed	113	162
Medicaid Fraud Cases Opened	4	1
Medicaid Fraud Cases Closed	1	2
Total Actions Taken	162	223

Potential Welfare Fraud Collections and Actual Expenses

	FY 91	FY 92
Collections		
Potential dollar loss of fraud investigated and referred for prosecution	\$ 106,787	\$ 56,892
Court ordered restitution/actual collections derived from referrals	66,070	104,676
Estimated food stamp savings from automatic disqualifications	13,320	12,654
Savings on cases handled through repayment agreements, administrative disqualification, and other out-of-court arrangements	0	16,557
Total	\$ 186,177	\$ 190,779
Welfare Fraud Criminal Convictions	22	19
Programs Expenses Federal and State	\$ 171,785	\$ 212,404

Total Recovery From Fraud Investigations
(Thousands of Dollars vs. Expenses)



VIII. PROPERTY TAX

The Department's Role

Although 95% of property taxes collected are spent locally, the Property Assessment Division is responsible for insuring that all property in the state is treated fairly. The Division's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation.

Most real estate and improvements are appraised by state employees in the appraisal office in each county. The county assessor is assigned the responsibility for appraising most personal property as an agent of the department. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property that is single and continuous and is in more than one county (such as railways, telephone lines, power lines and pipelines) is centrally assessed by the Property Assessment Division. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the legislature required the Department of Revenue to administer and supervise a program for the revaluation every five years of all taxable property within the state. In 1991, the legislature reduced future reappraisal cycles from five to three years. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information. Montana's second statewide reappraisal was completed in 1985. The new reappraisal values were first used for the 1986 tax year. The state's third reappraisal is scheduled to be completed by December 31, 1992.

Calculation and Distribution of Property Taxes

Property tax liability is determined based on the assessed value of the property, the statutory taxable value rate for the class of property that it belongs to, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated in the following way:

$$\begin{aligned}\text{Assessed Value} \times \text{Taxable Value Rate} &= \text{Taxable Value} \\ \text{Taxable Value} \times \text{Mill Levy} &= \text{Property Tax Liability}\end{aligned}$$

The statutory taxable value rate is determined by classifying the property into one of twelve property classifications.

Following is an example of a property tax liability computation for a home using the actual 1991-92 statewide average mill levy for residential property. A mill is a tenth of a cent, so a levy of 362 mills translates to \$362 per \$1,000 of taxable valuation.

Assessed value (market value)	\$	80,000
Classification (class 4 = 3.86%)	x	.0386
Taxable value	\$	3,088
Mill levy (362 mills)	x	.362
Property tax liability	\$	1,118
Average effective tax rate		1.40%

Property tax revenue is collected by county treasurers and is distributed based on relative mill levies. The Montana property tax dollar in 1991 and 1992 was distributed as follows:

	Tax Year 1991	Tax Year 1992
Schools (including 95 mills state equalization)	\$.59	\$.59
Counties	.18	.19
Cities and Towns	.13	.13
State *	.03	.03
Other	.07	.06

* Note: State includes universities, state assumption of welfare, and timberland assessment.

**Summary of Significant Property Tax Changes
Fifty-Second Legislature**

Reappraisal, Sales/Assessment Ratio Studies

SB412 (1991 Regular Session) continued annual adjustments to Class 4 and Class 11 taxable valuations using sales/assessment ratio studies, through tax year 1993. This legislation also provided for appeals of individual property values stemming from sales/assessment ratio studies, and provided the criteria by which certain areas in the state would be subject to selective reappraisal. This bill also required that, future reappraisal cycles be reduced from five to three years.

HB340 (1991 Regular Session) changed the method of valuing private forest lands from a standing inventory basis to a productivity basis similar to agricultural land. The University of Montana Forestry School is determining the productive capacity of forest lands for future implementation by the Department of Revenue. Appropriations for the productivity study and final implementation were funded through an annual assessment of \$0.10 per acre of private timberland for tax years 1991 through 1993. Reappraised values based on productivity are scheduled to become effective in tax year 1994.

HB52 (July, 1992 Special Session) ended the annual sales/assessment ratio study adjustments after tax year 1992, and required that new appraised values for commercial and residential property stemming from the most recent comprehensive reappraisal be placed on the tax rolls in tax year 1993. In addition, the bill provided for a transitional 4-year period for the next comprehensive reappraisal cycle, before requiring future cycles to be completed every three years.

Classification

SB436 (1991 Regular Session) consolidated the then existing 17 property classes into 12 classes. Property classes 12 (mobile homes), 19 (nonproductive real property), and 20 (idle agricultural and timber processing property) were moved to class 4 (residential and commercial land and improvements); classes 15 (railroads) and 17 (airlines) were combined into a single class; and property class 18 (nonproductive mining claims) was moved to class 3 (agricultural land). (See next page.)

In addition, this bill excluded the value of class 1 (net proceeds) and class 2 (gross proceeds) from the calculation of the railroad and airline taxable valuation rate.

Other Changes

HB24 (July, 1992 Special Session) repealed the existing freight line company license tax, and replaced it with a retroactive property tax on private car companies. Railroad cars leased or operated by private car companies will be taxed as class 12 property (railroads and airlines). All revenue from the property tax on private car companies is deposited in the state general fund.

Impact of Property Reclassification

(SB 436, 1991 Legislative Session)

Current Classification

Before Reclassification (Tax Year 1991)

<u>Class</u>	<u>Rate</u>	<u>Description</u>	<u>Class</u>	<u>Rate</u>	<u>Description</u>
Class 1	100.000%	Net Proceeds	Class 1	100.000%	Net Proceeds
Class 2	3.000%	Gross Proceeds	Class 2	3.000%	Gross Proceeds
Class 3	30.000%	Ag Land	Class 3	30.000%	Ag Land
Class 4	3.860%	Real Property	Class 4	3.860%	Residential and Commercial Real
			Class 12	3.860%	Mobile Homes
			Class 18	30.000%	Nonproductive Mining Claims (Appraisal method changes from productivity to market value basis, no revenue impact to property).
			Class 19	2.000%	Nonproductive Real Less Than 20 ac. (Assume appraised values will be decreased to reflect conditions which preclude development of the property, no revenue impact).
			Class 20	3.860%	Out of Production Ag and Timber
Class 5	3.000%	New Industry and Pollution Control	Class 5	3.000%	New Industry and Pollution Control
Class 6	4.000%	Livestock	Class 6	4.000%	Livestock
Class 7	8.000%	Independent Telephone	Class 7	8.000%	Independent Telephone
Class 8	9.000%	Personal Property	Class 8	9.000%	Personal Property
Class 9	12.000%	Utilities	Class 11	12.000%	Utilities
Class 10	3.840%	Timber	Class 13	3.840%	Timber
Class 11	3.088%	Farmsteads	Class 14	3.088%	Farmsteads
Class 12	7.530%	Railroads and Airlines	Class 15	7.530%	Railroads
			Class 17	7.530%	Airlines

Classification of Property for Purposes of Taxation

Montana law requires that all property except agricultural land and mines be assessed at 100 percent of market value.

The market value of all motor trucks, agricultural equipment, and vehicles of all kinds, is the average wholesale value (loan value in the case of agricultural machinery and equipment) shown in national appraisal guides and manuals, or the value of the vehicle before reconditioning and profit margin. Market value for most other property is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

The table below outlines Montana's 1992 property tax classifications and provides **taxable value rates** as percentages of market value:

1992 Classification of Taxable Property in Montana, With Taxable Value Rates as Percentages of Market Value

- Class 1:** 100% of net proceeds after deducting specified expenses
(15-6-131 MCA) a) The annual net proceeds from sales during the taxable year by all **mines except coal and metal mines**.
- Class 2:** 3% of gross proceeds
(15-6-132 MCA) a) The annual gross proceeds of **metal mines**.
- Class 3:** 30% of productive capacity
(15-6-133 MCA) a) All **agricultural land**.
b) **Nonproductive mining claims** valued as if agricultural land.
- Class 4:** 3.86% of market value
(15-6-134 MCA) a) All **land** except that specifically included in another class.
b) All **improvements** (including buildings) except those specifically included in another class.
c) Trailers and **mobile homes** used as residences, except when held by a dealer or distributor as stock or specifically included in another class.
d) All real and personal property that:
1) is integrally related in a single working unit.
2) is devoted exclusively to the processing of agricultural or timber products.
3) has not been in production for 12 consecutive months or been acquired in a foreclosure or bankruptcy proceeding under specific conditions.
3.86% of market value multiplied by a percentage figure based on income.
e) The first \$80,000 of the market value of any improvement (including buildings) on real property and five adjoining acres, or a trailer or mobile home, and occupied for at least 10 months a year as the primary residence of any one whose total income is not more than \$10,000 (\$12,000 for a married couple).
1.93% of market value
f) All **golf courses**, including land and improvements, that consist of at least nine holes and not less than 3,000 lineal yards.

**Class 4e property is taxable at 3.86% of assessed value times the following percentage schedule based on annual income:*

Single Person adjusted gross income			Married Couple adjusted gross income			Percentage multiplier
\$ 0	to	\$1,298	\$ 0	to	\$1,557	0
1,299	to	2,595	1,558	to	3,114	10
2,596	to	3,892	3,115	to	4,671	20
3,893	to	5,190	4,672	to	6,228	30
5,191	to	6,487	6,229	to	7,785	40
6,488	to	7,785	7,786	to	9,341	50
7,786	to	9,082	9,342	to	10,898	60
9,083	to	10,379	10,899	to	12,455	70
10,380	to	11,677	12,456	to	14,012	80
11,678	to	12,974	14,013	to	15,569	90

- Class 5:** 3% of market value.
(15-6-135 MCA)
- a) All property used and owned by **Cooperative Rural Electrical and Cooperative Rural Telephone** associations organized under the laws of Montana, except property owned by cooperative organizations referred to in Class 7c.
 - b) Air and water **pollution control equipment**.
 - c) **Property that meets the requirements for "New Industry"**.
 - d) Any personal or real property used primarily in the production of **gasohol** during construction and for the first three years of its operation.
 - e) All land, improvements, and personal property owned and actively used by a **research and development company**.
 - f) Machinery and equipment used in **electrolytic reduction facilities**.

- Class 6:** 4% of market value
(15-6-136 MCA)
- a) **Livestock**, poultry, bees and other domestic animals, except pets not raised for profit, and the unprocessed products of such animals.
 - b) Items of personal property intended for **lease** in the ordinary course of business. (Each item must satisfy requirements set forth in this statute).
 - c) All property owned by cooperative **rural electrical and telephone** associations that serve less than 95% of the consumers or users within the incorporated limits of a city or town.
 - d) Machinery and equipment used in **malting barley facilities**.
 - e) Machinery and equipment used in **canola seed oil production facilities** meeting requirements set forth in this statute.

- Class 7:** 8% of market value
(15-6-137 MCA)
- a) All property used and owned by persons, firms corporations or other organizations that are engaged in the business of furnishing **telephone communications** exclusively to rural areas and cities and towns of 800 persons or less, (the average circuit miles for each station must be more than one mile).
 - b) Electric transformers, light and power substation machinery, natural gas regulation equipment, meters and compressor station machinery owned by **non-centrally assessed public utilities** and tools used in repair and maintenance of this property.
 - c) All property owned by cooperative **rural electrical and telephone** associations that serve less than 95% of the consumers or users within the incorporated limits of a city or town.

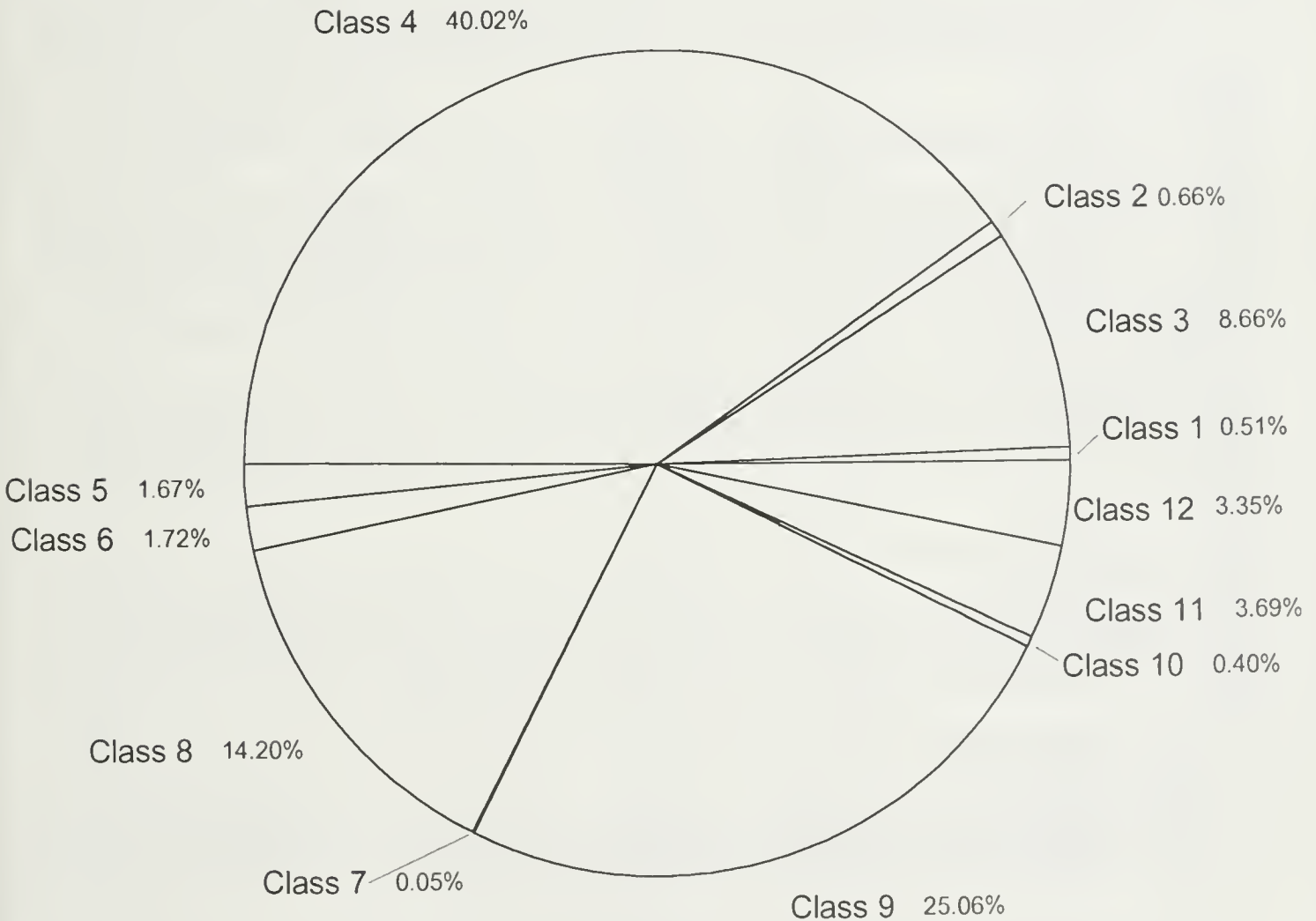
- Class 8:** 9% of market value
(15-6-138 MCA)
- a) All **agricultural implements** and equipment.
 - b) All **mining and manufacturing machinery**, fixtures, equipment, tools and supplies except those included in Class 5.
 - c) All **trailers**.
 - d) All goods and equipment intended for **rent or lease**, except goods and equipment specifically included and taxed in another class.
 - e) **Buses and trucks** having a rated capacity of more than 1 ton.
 - e) All **other machinery** except that specifically included in another class. Examples are construction, logging, and ski lift equipment.
 - f) **Truck toppers** weighing more than 300 pounds.
 - g) **Furniture, fixtures and equipment**, except that specifically included in another class, used in commercial establishments defined as any hotel, motel, office, petroleum marketing station or service, wholesale, retail or food handling business.
 - h) **X-ray, medical and dental equipment**.
 - i) **Citizens' band radios and mobile phones**.
 - j) **Radio and television** broadcasting and transmitting equipment.
 - k) **Theater projectors** and sound equipment.
 - l) **Cable television** systems.
 -) **Coal and ore haulers**.
 - n) All **other property** not included in any other class in this part, except that property subject to a fee in lieu of property tax.

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- Class 9: 12% of market value
(15-6-141 MCA) a) Centrally assessed **electric power companies'** allocations not including rural electric cooperatives.
b) Allocations for centrally assessed **natural gas companies** having a major distribution system in Montana.
c) **Centrally assessed companies' allocations** except electric power and natural gas companies' property and property specifically included in other classes; examples are telephone communication, airline and railroad transportation company property.
- Class 10: 4% of the combined appraised value of the standing timber and grazing productivity of the property
(15-6-143 MCA) a) All **timber land** (adjoining land exceeding 15 acres in one ownership that is capable of producing timber in commercial quantity.)
- Class 11: 3.088% of market value
(15-6-144 MCA) a) **All improvements** (including buildings) on land that is eligible for valuation, assessment and taxation as agricultural land; includes one acre of real property beneath the improvements.
- Class 12: 12% of market value (ceiling)*
(15-6-145 MCA) a) All **railroad** transportation property.
b) All **airline** transportation property.
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* Tax rate is calculated annually as specified in 15-6-145 MCA.

Analysis of 1992 Tax Base

Percent of Statewide Taxable Value in Each Class



ANALYSIS OF TAXABLE VALUATION 1939-1992

	AGRICULTURAL LAND			ALL OTHER REAL PROPERTY			LIVESTOCK			PERSONAL PROPERTY (EXCL LIVESTOCK)			UTILITIES			NET PROCEEDS*			TOTAL TAXABLE VALUE
	Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		
1939	74,980,466	23.78		89,903,559	28.51		12,930,379	4.10		37,855,293	12.00		94,025,375	29.82		5,668,209	1.80		315,363,281
1940	72,818,303	22.75		89,847,035	18.07		14,854,878	4.64		40,145,066	12.54		94,406,327	29.50		7,983,404	2.49		320,055,013
1941	72,318,992	21.88		90,215,851	27.30		18,302,595	5.54		42,467,922	12.85		94,647,587	28.64		12,517,086	3.79		330,470,033
1942	72,884,893	21.53		92,121,482	27.21		22,796,841	6.73		46,431,824	13.72		97,613,601	28.00		9,511,973	2.81		338,560,614
1943	73,259,103	21.24		93,355,262	27.07		27,520,985	7.98		43,567,331	12.63		97,847,900	28.32		9,497,672	2.76		344,848,153
1944	74,317,408	21.05		93,934,177	26.60		30,474,820	8.63		44,573,235	12.63		100,456,710	28.46		9,310,090	2.63		353,066,440
1945	75,247,556	20.97		94,562,372	26.37		31,778,428	8.86		47,331,567	13.19		101,961,367	28.14		8,865,860	2.47		358,747,150
1946	76,004,801	20.97		96,727,844	26.68		30,816,523	8.51		49,998,922	13.81		101,851,137	28.08		7,083,926	1.95		362,483,153
1947	76,852,538	20.21		101,196,032	26.59		29,231,099	7.69		62,816,606	16.51		102,783,596	27.02		7,552,967	1.98		380,432,838
1948	78,941,453	18.93		107,114,735	25.67		34,341,227	8.23		76,266,434	18.28		105,675,462	25.33		14,828,099	3.56		417,167,410
1949	79,860,215	17.54		115,798,921	25.43		35,304,307	7.75		93,222,514	20.48		109,904,722	24.14		14,231,574	4.66		455,322,253
1950	79,826,104	17.38		122,840,583	26.74		32,198,751	7.01		97,964,834	21.33		109,842,084	23.92		16,631,611	3.62		459,303,967
1951	80,308,401	16.31		131,097,054	26.62		40,771,441	8.28		110,204,435	22.38		113,428,658	23.04		16,607,002	3.37		492,416,991
1952	80,459,053	15.17		137,368,039	25.89		54,442,912	10.28		120,237,240	22.70		115,790,666	21.84		21,817,893	4.12		530,115,803
1953	81,037,442	15.06		144,043,130	26.75		49,834,734	9.24		129,825,270	24.08		116,787,876	21.68		17,196,519	3.19		538,774,971
1954	81,908,109	14.80		151,388,881	27.37		47,101,898	8.50		134,855,090	24.37		119,700,755	21.63		18,476,218	3.33		553,430,951
1955	83,226,151	14.19		163,442,853	27.87		48,942,895	8.34		139,339,922	23.76		128,166,635	21.86		23,289,390	3.98		586,407,846
1956	84,511,775	13.65		175,428,082	28.33		40,818,419	6.59		148,451,958	23.97		132,120,223	21.34		37,876,662	6.12		619,207,119
1957	86,555,365	13.54		183,794,614	28.73		31,951,427	5.00		150,352,394	23.51		136,240,146	21.30		50,643,272	7.92		639,537,228
1958	87,714,973	13.19		190,286,475	28.64		35,176,121	5.29		156,203,505	23.50		139,585,566	21.01		55,609,288	8.37		664,575,928
1959	88,363,858	13.12		197,711,556	29.38		41,300,463	6.13		158,030,431	23.48		130,458,607	19.38		57,332,200	8.51		673,197,115
1960	90,489,338	13.08		205,859,641	29.75		40,321,719	5.82		164,457,758	23.80		131,747,199	19.05		58,771,025	8.50		691,646,680
1961	90,360,624	13.06		220,683,363	31.84		35,005,750	5.21		161,306,496	23.35		136,571,181	19.77		52,276,652	7.57		690,775,883
1962	90,560,624	13.69		245,116,022	33.31		41,637,811	5.65		159,865,584	23.06		136,798,754	19.73		50,322,403	7.26		693,236,478
1963	100,915,970	13.86		260,323,660	34.31		39,386,241	5.02		162,397,290	22.03		138,789,164	18.83		47,806,833	6.49		737,062,590
1964	105,164,097	13.46		278,075,753	35.42		43,045,183	5.67		166,289,320	21.91		140,212,645	18.48		43,796,094	5.77		758,830,999
1965	105,665,674	12.76		286,821,538	34.78		39,386,241	5.02		175,870,434	22.40		142,316,185	18.13		43,751,208	5.57		785,065,495
1966	105,173,237	12.46		298,932,883	35.02		42,462,269	5.15		182,751,745	22.16		148,251,782	17.99		59,018,341	7.16		824,478,912
1967	105,296,729	12.34		308,301,838	35.34		49,015,580	5.61		190,219,446	22.28		152,488,604	17.87		57,679,262	6.76		853,556,852
1968	106,030,666	12.15		321,777,705	35.09		50,854,543	5.54		207,177,942	23.05		152,023,376	16.59		75,396,505	8.22		917,110,954
1969	106,081,203	11.56		328,762,937	34.51		58,523,015	6.14		219,582,213	23.04		149,293,765	15.68		90,305,424	9.48		952,698,790
1970	106,231,436	11.15		332,091,172	35.38		64,448,106	6.67		227,995,556	23.64		149,933,967	15.52		76,866,075	7.96		965,708,451
1971	107,256,631	11.10		339,208,116	35.11		83,821,904	7.89		246,633,620	24.78		152,485,274	15.33		69,604,224	6.51		995,099,126
1972	110,540,667	10.68		371,669,111	35.01		110,064,081	9.18		267,864,965	25.23		155,307,613	14.63		69,604,224	6.56		1,061,621,651
1973	113,353,834	9.58		405,168,914	33.81		110,064,081	9.18		289,259,197	24.13		163,083,172	13.61		116,146,543	9.69		1,198,510,071
1974	114,788,164	8.59		435,614,953	32.25		79,028,021	5.85		336,382,289	24.90		159,702,076	11.82		223,975,328	16.58		1,350,774,330
1975	116,071,663	8.25		453,666,664	32.59		66,003,878	4.74		341,472,848	24.53		171,762,257	12.34		244,205,602	17.54		1,391,935,128
1976	114,823,879	8.25		483,901,703	32.99		72,460,827	4.94		346,854,736	23.65		182,244,963	12.42		266,181,793	18.15		1,466,674,705
1977	139,424,857	7.85		531,792,142	33.91		43,769,134	2.79		392,151,466	25.01		184,343,999	11.75		276,843,999	17.65		1,568,285,437
1978	139,017,359	8.57		547,192,323	33.74		60,903,474	3.75		407,530,688	25.13		185,902,241	11.46		281,405,885	17.35		1,621,951,970
1979	139,797,414	7.58		578,474,345	31.35		83,900,401	4.55		425,114,755	23.04		210,342,917	11.40		407,379,105	22.08		1,845,008,937
1980	139,801,965	6.92		605,038,594	29.94		33,979,697	1.68		471,738,514	23.35		222,660,703	11.02		547,411,267	27.09		2,020,630,740
1981	140,225,015	6.36		599,615,034	27.20		31,847,801	1.45		352,351,065	15.98		328,288,860	14.89		752,164,369	34.12		2,204,492,144
1982	148,362,972	6.64		612,659,958	27.43		29,977,116	1.34		322,087,629	15.42		378,533,733	16.96		741,544,063	33.20		2,233,385,468
1983	147,314,267	6.32		636,916,015	27.33		28,505,795	1.22		355,136,209	15.24		432,680,282	18.56		730,330,120	31.33		2,330,882,688
1984	147,625,684	6.23		656,702,193	27.71		25,999,341	1.10		356,864,852	15.06		414,670,011	17.50		768,271,263	32.41		2,370,133,344
1985	147,314,267	6.32		636,916,015	27.33		28,505,795	1.22		355,136,209	15.24		432,680,282	18.56		730,330,120	31.33		2,330,882,688
1986	141,288,692	6.12		671,789,039	29.10		24,741,696	1.07		324,198,820	14.05		441,147,232	19.11		805,063,925	30.55		2,308,229,404
1987	147,665,491	7.38		656,301,039	32.80		22,266,816	1.11		307,864,198	15.39		483,375,298	24.16		783,271,701	19.16		2,000,744,543
1988	147,589,708	7.60		642,318,328	33.06		22,001,578	1.13		285,346,583	14.69		435,379,023	22.41		410,314,576	21.11		1,942,949,796
1989	147,844,159	7.75		657,043,632	31.76		24,050,964	1.26		296,636,869	15.24		464,979,846	29.55		343,995,481	18.03		1,907,403,949
1990	148,059,185	9.41		657,043,632	31.76		24,050,964	1.26		296,636,869	15.24		464,979,846	29.55		343,995,481	18.03		1,907,403,949
1991	148,216,272	9.29		695,898,636	43.62		27,172,389	1.54		252,861,117	16.07		459,719,004	28.82		26,244,600	1.67		1,573,360,769
1992	147,954,467	9.06		713,850,134	43.72		27,929,403	1.71		248,901,023	15.25		474,739,852	29.08		19,248,110	1.18		1,595,221,460

**Net proceeds include gross proceeds from 1976 on.

BEAVERHEAD COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		237,017	237,017		363,421	363,421
CLASS 2						
Gross Proceeds		5,864	176		3,034	91
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	63,182	1,789,142	536,779	63,213	1,806,178	541,892
Tillable Non-Irrigated (30%)	10,275	208,392	62,518	10,274	208,392	62,518
Grazing (30%)	898,070	4,616,072	1,385,053	895,687	4,610,911	1,383,501
Wild Hay (30%)	95,048	1,344,519	403,395	95,045	1,343,548	403,104
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	1,066,575	7,958,125	2,387,745	1,064,219	7,969,029	2,391,015
CLASS 4						
Land and Improvements:						
Residential (3.86%)		77,915,355	3,007,567		79,479,911	3,067,930
Residential Low Income (0%-3.474%)		2,226,000	52,339		2,404,230	60,028
Mobile Homes (3.86%)		5,283,003	203,918		5,409,443	208,797
Mobile Homes Low Income (0%-3.474%)		319,117	7,754		292,906	6,643
Commercial (3.86%)		31,455,625	1,214,181		32,687,053	1,261,713
Industrial (3.86%)		3,870,967	149,419		4,490,010	173,314
New Manufacturing (1.93%-3.474%)		1,009,600	19,485		1,311,350	25,309
Qualified Golf Courses (1.93%)		52,464	1,013		52,464	1,013
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		33,630	673		0	0
Out of Production Ag/Timber (3.86%)		0	0		33,630	1,299
Class 4 Subtotal		122,165,761	4,656,349		126,160,997	4,806,046
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,847,062	235,411		8,257,317	247,720
Qualified New Industrial (3%)		181,596	5,448		82,418	2,473
Pollution Control (3%)		311,342	9,340		260,806	7,824
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,340,000	250,199		8,600,541	258,017
CLASS 6						
Livestock (4%)		38,404,257	1,536,180		40,309,491	1,612,359
Lease and Rental Equipment (4%)		71,324	2,853		78,480	3,140
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		38,475,581	1,539,033		40,387,971	1,615,499
CLASS 7						
Independent Telephone (8%)		2,209,121	176,731		2,141,564	171,326
CLASS 8						
Machinery (9%)		17,945,077	1,341,516		18,993,506	1,363,887
Farm Implements (9%)		8,837,746	795,412		9,480,344	853,240
Buses, Trucks, and Trailers (9%)		1,880,298	169,275		3,443,846	310,115
Furniture and Fixtures (9%)		3,190,695	287,172		3,240,484	291,631
Broadcasting Equipment (9%)		187,580	16,882		191,806	17,262
Other Business Equipment (9%)		1,584,380	142,628		1,359,909	122,423
Class 8 Subtotal		33,625,776	2,752,885		36,709,895	2,958,558
CLASS 9						
Utilities (12%)		14,096,285	1,691,552		14,411,718	1,729,406
CLASS 10						
Timber Land (4%)	23,450	513,558	20,547	22,895	464,489	18,584
CLASS 11						
One Acre Farmsteads (3.088%)		31,980,962	987,619		34,449,746	1,063,856
One Acre Farmsteads Low Income (0%-2.779%)		9,249	86		0	0
Class 11 Subtotal		31,990,211	987,705		34,449,746	1,063,856
CLASS 12						
Railroads (7.53%)		7,138,120	538,215		7,255,824	546,363
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		7,138,120	538,215		7,255,824	546,363
TOTAL		266,755,419	15,238,154		278,918,229	15,922,182

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BIG HORN COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	39,055	1,755,606	526,827	39,102	1,756,871	527,204
Tillable Non-Irrigated (30%)	128,572	4,179,944	1,254,245	128,557	4,180,024	1,254,265
Grazing (30%)	1,281,787	5,344,286	1,604,617	1,283,024	5,347,155	1,605,463
Wild Hay (30%)	23,414	497,270	149,294	23,438	498,458	149,649
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,472,827	11,777,106	3,534,983	1,474,121	11,782,508	3,536,581
CLASS 4						
Land and Improvements:						
Residential (3.86%)		51,444,288	1,985,935		52,013,990	2,007,937
Residential Low Income (0%-3.474%)		1,712,565	40,638		1,664,072	40,399
Mobile Homes (3.86%)		4,606,433	177,806		4,631,026	178,757
Mobile Homes Low Income (0%-3.474%)		42,714	766		42,679	792
Commercial (3.86%)		21,578,950	832,934		22,819,689	880,819
Industrial (3.86%)		57,412,629	2,216,130		56,291,681	2,172,857
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		232,556	4,489		234,812	4,531
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		137,030,135	5,258,698		137,697,949	5,286,092
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,691,963	320,761		10,812,995	324,389
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		10,691,963	320,761		10,812,995	324,389
CLASS 6						
Livestock (4%)		25,985,928	1,039,450		27,280,316	1,091,144
Lease and Rental Equipment (4%)		60,017	2,401		52,642	2,106
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		26,045,945	1,041,851		27,332,958	1,093,250
CLASS 7						
Independent Telephone (8%)		7,638	611		7,531	602
CLASS 8						
Machinery (9%)		84,004,210	7,560,377		81,059,042	7,295,308
Farm Implements (9%)		14,926,851	1,343,426		15,635,294	1,407,196
Buses, Trucks, and Trailers (9%)		9,923,096	893,079		9,844,629	886,020
Furniture and Fixtures (9%)		2,635,356	237,194		2,703,424	243,312
Broadcasting Equipment (9%)		702,311	63,210		570,123	51,312
Other Business Equipment (9%)		4,617,403	415,000		5,528,016	496,530
<i>Class 8 Subtotal</i>		116,809,227	10,512,286		115,340,528	10,379,678
CLASS 9						
Utilities (12%)		31,666,585	3,799,986		33,307,639	3,996,921
CLASS 10						
Timber Land (4%)	52,956	434,415	17,380	52,956	434,442	17,381
CLASS 11						
One Acre Farmsteads (3.088%)		29,425,686	908,735		29,814,039	920,721
One Acre Farmsteads Low Income (0%-2.779%)		21,534	333		63,753	813
<i>Class 11 Subtotal</i>		29,447,220	909,068		29,877,792	921,534
CLASS 12						
Railroads (7.53%)		14,584,763	1,099,688		14,939,272	1,124,926
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		14,584,763	1,099,688		14,939,272	1,124,926
TOTAL		378,494,997	26,495,312		381,533,614	26,681,354

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BLAINE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	44,964	1,109,882	332,965	44,849	1,111,636	333,491
Tillable Non-Irrigated (30%)	354,974	6,610,445	1,983,134	355,306	6,615,558	1,984,667
Grazing (30%)	1,114,222	4,591,676	1,377,503	1,110,691	4,550,129	1,365,039
Wild Hay (30%)	24,268	571,817	171,545	24,069	564,345	169,304
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,538,428	12,883,820	3,865,146	1,534,915	12,841,668	3,852,501
CLASS 4						
Land and Improvements:						
Residential (3.86%)		29,254,365	1,129,218		29,333,193	1,132,262
Residential Low Income (0%-3.474%)		1,291,880	29,463		952,649	22,237
Mobile Homes (3.86%)		2,847,528	109,915		2,824,096	109,010
Mobile Homes Low Income (0%-3.474%)		42,461	896		41,575	833
Commercial (3.86%)		14,476,468	558,792		14,709,634	567,792
Industrial (3.86%)		1,547,604	59,738		1,590,472	61,392
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		41,050	792		49,555	956
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		49,501,356	1,888,813		49,501,174	1,894,482
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,634,423	259,033		8,861,314	265,840
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		8,634,423	259,033		8,861,314	265,840
CLASS 6						
Livestock (4%)		18,858,684	754,347		19,429,636	777,184
Lease and Rental Equipment (4%)		166,328	6,653		127,399	5,096
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		19,025,012	761,000		19,557,035	782,280
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,053,128	94,782		3,927,429	353,469
Farm Implements (9%)		14,181,138	1,276,302		14,837,194	1,335,347
Buses, Trucks, and Trailers (9%)		1,390,095	125,109		1,995,831	179,590
Furniture and Fixtures (9%)		915,097	82,359		938,357	84,452
Broadcasting Equipment (9%)		76,755	6,908		84,323	7,589
Other Business Equipment (9%)		2,130,931	176,879		2,953,000	253,799
<i>Class 8 Subtotal</i>		19,747,144	1,762,338		24,736,134	2,214,246
CLASS 9						
Utilities (12%)		23,910,778	2,869,293		23,269,967	2,792,396
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		31,666,312	977,856		31,667,776	977,900
One Acre Farmsteads Low Income (0%-2.779%)		84,677	2,035		9,195	227
<i>Class 11 Subtotal</i>		31,750,989	979,890		31,676,971	978,127
CLASS 12						
Railroads (7.53%)		14,455,033	1,089,909		14,781,784	1,113,068
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		14,455,033	1,089,909		14,781,784	1,113,068
TOTAL		179,908,555	13,475,424		185,226,047	13,892,940

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BROADWATER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		1,773,748	1,773,748		3,069,054	3,069,054
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	42,321	1,335,739	400,744	40,687	1,280,277	384,102
Tillable Non-Irrigated (30%)	66,096	1,254,996	376,507	65,975	1,253,052	375,924
Grazing (30%)	314,360	701,164	210,448	315,839	704,864	211,555
Wild Hay (30%)	8,133	156,728	47,024	8,130	156,699	47,015
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	430,910	3,448,627	1,034,723	430,631	3,394,892	1,018,596
CLASS 4						
Land and Improvements:						
Residential (3.86%)		35,705,360	1,378,209		36,166,560	1,396,005
Residential Low Income (0%-3.474%)		1,575,003	41,025		1,547,875	38,722
Mobile Homes (3.86%)		3,079,621	118,874		3,172,834	122,473
Mobile Homes Low Income (0%-3.474%)		121,963	3,035		116,627	3,061
Commercial (3.86%)		9,742,978	374,337		9,533,797	367,999
Industrial (3.86%)		4,565,297	176,220		5,230,816	201,910
New Manufacturing (1.93%-3.474%)		0	0		237,900	4,591
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		7,000	140		7,000	270
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		54,797,222	2,091,840		56,013,409	2,135,031
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,182,960	65,936		2,105,806	63,174
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,156,663	34,700		1,083,545	32,506
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		3,339,623	100,636		3,189,351	95,680
CLASS 6						
Livestock (4%)		7,481,728	299,283		7,644,567	305,759
Lease and Rental Equipment (4%)		27,783	1,111		15,046	602
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		7,509,511	300,394		7,659,613	306,361
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		16,668,623	1,173,931		16,642,835	1,131,323
Farm Implements (9%)		6,471,518	582,437		6,621,138	595,904
Buses, Trucks, and Trailers (9%)		1,006,203	90,558		1,022,995	92,069
Furniture and Fixtures (9%)		1,050,195	94,521		1,111,315	100,027
Broadcasting Equipment (9%)		42,621	3,836		41,463	3,731
Other Business Equipment (9%)		397,346	35,772		421,791	37,966
<i>Class 8 Subtotal</i>		25,636,506	1,981,055		25,861,537	1,961,020
CLASS 9						
Utilities (12%)		35,155,931	4,218,702		35,696,954	4,283,634
CLASS 10						
Timber Land (4%)	29,749	293,093	11,721	29,822	294,824	11,790
CLASS 11						
One Acre Farmsteads (3.088%)		19,588,592	604,883		19,386,573	598,640
One Acre Farmsteads Low Income (0%-2.779%)		34,523	426		92,780	1,969
<i>Class 11 Subtotal</i>		19,623,115	605,309		19,479,353	600,609
CLASS 12						
Railroads (7.53%)		9,786,741	737,921		9,885,345	744,366
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		9,786,741	737,921		9,885,345	744,366
TOTAL		161,364,117	12,856,049		164,544,332	14,226,141

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CARBON COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		13,531	13,531		74,860	74,860
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	74,346	3,622,161	1,086,709	72,971	3,564,635	1,069,456
Tillable Non-Irrigated (30%)	43,909	1,092,801	327,857	44,121	1,101,770	330,547
Grazing (30%)	551,013	2,472,689	741,944	551,966	2,470,266	741,224
Wild Hay (30%)	13,990	255,384	76,627	14,159	259,053	77,729
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	683,258	7,443,035	2,233,137	683,217	7,395,724	2,218,956
CLASS 4						
Land and Improvements:						
Residential (3.86%)		132,025,551	5,096,234		143,713,019	5,547,351
Residential Low Income (0%-3.474%)		4,714,566	104,645		4,647,608	102,585
Mobile Homes (3.86%)		4,051,901	156,396		4,254,175	165,138
Mobile Homes Low Income (0%-3.474%)		89,400	2,030		77,971	1,824
Commercial (3.86%)		23,986,089	925,855		27,620,580	1,066,144
Industrial (3.86%)		2,160,791	83,408		3,219,408	124,270
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		589,519	11,377		587,960	11,348
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		167,617,817	6,379,945		184,120,721	7,018,660
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,782,216	113,466		4,052,366	121,572
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		3,782,216	113,466		4,052,366	121,572
CLASS 6						
Livestock (4%)		11,725,967	469,040		14,447,969	577,896
Lease and Rental Equipment (4%)		76,961	3,078		46,731	1,868
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		11,802,928	472,118		14,494,700	579,764
CLASS 7						
Independent Telephone (8%)		1,009,550	80,765		1,299,139	103,930
CLASS 8						
Machinery (9%)		2,939,424	264,555		3,499,809	314,652
Farm Implements (9%)		9,693,496	872,424		10,773,913	969,650
Buses, Trucks, and Trailers (9%)		2,107,242	189,380		1,650,591	148,552
Furniture and Fixtures (9%)		2,356,385	212,075		2,248,640	202,387
Broadcasting Equipment (9%)		147,808	13,302		139,355	12,542
Other Business Equipment (9%)		3,097,056	271,509		3,727,431	332,780
<i>Class 8 Subtotal</i>		20,341,411	1,823,245		22,039,739	1,980,563
CLASS 9						
Utilities (12%)		31,783,019	3,813,969		32,098,345	3,851,795
CLASS 10						
Timber Land (4%)	5,485	16,655	666	5,460	16,461	659
CLASS 11						
One Acre Farmsteads (3.088%)		50,832,963	1,569,647		45,855,394	1,416,393
One Acre Farmsteads Low Income (0%-2.779%)		71,930	1,490		26,730	561
<i>Class 11 Subtotal</i>		50,904,893	1,571,137		45,882,124	1,416,954
CLASS 12						
Railroads (7.53%)		6,943,602	523,549		7,112,629	535,582
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		6,943,602	523,549		7,112,629	535,582
TOTAL		301,658,657	17,025,528		318,586,808	17,903,295

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CARTER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		2,767,087	2,767,087		2,542,810	2,542,810
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%)	85,682	937,266	281,183	85,210	930,481	279,148
Grazing (30%)	1,253,525	4,307,602	1,292,309	1,253,111	4,309,374	1,292,841
Wild Hay (30%)	42,642	472,892	141,879	43,170	474,921	142,488
Eligible Mining Claims (30%)		22,459	6,738		22,459	6,738
<i>Class 3 Subtotal</i>	1,381,850	5,740,219	1,722,109	1,381,491	5,737,235	1,721,215
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,411,354	170,234		4,448,837	171,702
Residential Low Income (0%-3.474%)		249,782	4,437		204,053	3,363
Mobile Homes (3.86%)		689,624	26,623		746,589	28,818
Mobile Homes Low Income (0%-3.474%)		28,342	507		18,858	276
Commercial (3.86%)		1,428,730	55,149		1,463,946	56,503
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		6,807,832	256,950		6,882,283	260,662
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,672,401	80,169		2,758,496	82,749
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		2,672,401	80,169		2,758,496	82,749
CLASS 6						
Livestock (4%)		16,424,569	656,998		16,930,545	677,207
Lease and Rental Equipment (4%)		4,381	394		2,795	158
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		16,428,950	657,392		16,933,340	677,365
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		903,185	81,347		702,134	63,250
Farm Implements (9%)		8,020,525	721,852		8,294,894	746,533
Buses, Trucks, and Trailers (9%)		622,561	56,029		600,753	54,058
Furniture and Fixtures (9%)		137,109	12,344		138,487	12,467
Broadcasting Equipment (9%)		33,856	3,047		29,654	2,669
Other Business Equipment (9%)		78,876	7,100		82,173	7,396
<i>Class 8 Subtotal</i>		9,796,112	881,719		9,848,095	886,373
CLASS 9						
Utilities (12%)		6,052,472	726,298		6,016,239	721,947
CLASS 10						
Timber Land (4%)	0	10,026	399	1,721	10,654	463
CLASS 11						
One Acre Farmsteads (3.088%)		14,963,180	462,062		14,999,673	463,221
One Acre Farmsteads Low Income (0%-2.779%)		0	0		33,576	664
<i>Class 11 Subtotal</i>		14,963,180	462,062		15,033,249	463,885
CLASS 12						
Railroads (7.53%)		0	0		0	0
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		0	0		0	0
TOTAL		65,238,279	7,554,185		65,762,401	7,357,469

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CASCADE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	32,172	842,325	252,820	32,139	844,018	253,327
Tillable Non-Irrigated (30%)	339,422	10,496,578	3,149,611	339,562	10,497,773	3,149,968
Grazing (30%)	895,644	3,913,327	1,175,249	898,108	3,918,873	1,176,898
Wild Hay (30%)	42,458	861,645	258,722	42,710	867,714	260,537
Eligible Mining Claims (30%)		48	14		48	14
<i>Class 3 Subtotal</i>	1,309,696	16,113,923	4,836,416	1,312,518	16,128,426	4,840,744
CLASS 4						
Land and Improvements:						
Residential (3.86%)	1,130,878	350	43,652,151	1,102,163	556	42,543,181
Residential Low Income (0%-3.474%)	20,182	711	463,326	18,122	216	398,198
Mobile Homes (3.86%)	14,201		0	32,433	830	1,238,802
Mobile Homes Low Income (0%-3.474%)	910,886		19,841	980,892		19,849
Commercial (3.86%)	404,752	675	15,623,475	405,020	826	15,633,814
Industrial (3.86%)	57,096	298	2,203,910	66,104	081	2,551,610
New Manufacturing (1.93%-3.474%)	0		0	0		0
Qualified Golf Courses (1.93%)	1,675,504		32,337	1,675,504		32,337
Remodeled Commercial (0.772%-3.86%)	1,082,788		32,781	478,063		6,937
Nonproductive Land Under 20 Acres (3.86%)	0		0	0		0
Out of Production Ag/Timber (3.86%)	0		0	0		0
<i>Class 4 Subtotal</i>	1,616,593	413	62,027,821	1,626,978	968	62,424,728
CLASS 5						
Rural Electric and Telephone Co-Op (3%)	4,847,361		145,420	5,123,015		153,689
Qualified New Industrial (3%)	85,907		2,577	500		15
Pollution Control (3%)	246,941		7,408	233,874		7,016
Gasohol Related (3%)	0		0	0		0
Research and Development (0%-3%)	0		0	3,250		49
Aluminum Electrolytic Equipment (3%)	0		0	0		0
<i>Class 5 Subtotal</i>	5,180,209		155,405	5,360,639		160,769
CLASS 6						
Livestock (4%)	17,538,990		701,557	19,007,268		760,225
Lease and Rental Equipment (4%)	436,996		17,479	261,945		10,478
Canola Seed Processing Equipment (4%)	0		0	0		0
<i>Class 6 Subtotal</i>	17,975,986		719,036	19,269,213		770,703
CLASS 7						
Independent Telephone (8%)	0		0	0		0
CLASS 8						
Machinery (9%)	23,175,996		2,085,853	25,833,807		2,106,521
Farm Implements (9%)	31,319,370		1,193,964	14,227,765		1,280,509
Buses, Trucks, and Trailers (9%)	6,479,918		583,228	6,995,251		629,601
Furniture and Fixtures (9%)	33,727,754		3,035,543	36,852,696		3,316,790
Broadcasting Equipment (9%)	4,282,219		385,402	4,420,708		397,864
Other Business Equipment (9%)	17,255,928		1,547,320	3,338,217		297,754
<i>Class 8 Subtotal</i>	116,241,185		8,831,310	91,668,444		8,029,039
CLASS 9						
Utilities (12%)	111,302,500		13,356,299	122,307,473		14,676,889
CLASS 10						
Timber Land (4%)	45,751	333,470	13,342	45,829	334,836	13,394
CLASS 11						
One Acre Farmsteads (3.088%)	71,290,268		2,201,362	76,259,175		2,354,817
One Acre Farmsteads Low Income (0%-2.779%)	228,732		4,493	1,280,262		4,376
<i>Class 11 Subtotal</i>	71,519,000		2,205,855	77,539,437		2,359,193
CLASS 12						
Railroads (7.53%)	22,313,572		1,682,442	22,825,495		1,718,757
Airlines (7.53%)	11,084,063		835,738	11,324,291		852,719
<i>Class 12 Subtotal</i>	33,397,635		2,518,180	34,149,786		2,571,476
TOTAL		1,988,657,321	94,663,664		1,993,737,222	95,846,935

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CHOUTEAU COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	7,977	208,396	62,519	7,756	215,874	64,762
Tillable Non-Irrigated (30%)	1,103,392	38,646,527	11,593,958	1,103,699	38,553,609	11,566,083
Grazing (30%)	918,702	3,350,904	1,005,271	917,513	3,344,068	1,003,221
Wild Hay (30%)	22,733	417,941	125,382	22,732	417,010	125,103
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	2,052,804	42,623,768	12,787,130	2,051,700	42,530,561	12,759,169
CLASS 4						
Land and Improvements:						
Residential (3.86%)		38,337,150	1,479,815		38,567,563	1,488,709
Residential Low Income (0%-3.474%)		647,020	13,939		775,670	18,318
Mobile Homes (3.86%)		2,442,461	94,279		2,427,315	93,640
Mobile Homes Low Income (0%-3.474%)		59,717	1,353		48,219	921
Commercial (3.86%)		9,024,245	348,336		8,709,592	336,190
Industrial (3.86%)		6,832,582	263,737		8,423,167	325,134
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		57,343,175	2,201,459		58,951,526	2,262,912
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,080,715	212,421		7,199,565	215,988
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		17,392	522		17,309	519
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		7,098,107	212,943		7,216,874	216,507
CLASS 6						
Livestock (4%)		13,069,704	522,786		13,504,665	540,185
Lease and Rental Equipment (4%)		19,976	799		7,514	301
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		13,089,680	523,585		13,512,179	540,486
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		4,747,133	427,239		3,063,518	275,726
Farm Implements (9%)		41,873,444	3,768,610		42,164,387	3,794,795
Buses, Trucks, and Trailers (9%)		3,636,786	327,167		3,630,453	326,483
Furniture and Fixtures (9%)		1,182,520	106,427		1,158,086	104,228
Broadcasting Equipment (9%)		124,648	11,219		135,385	12,184
Other Business Equipment (9%)		693,407	61,859		783,225	67,081
<i>Class 8 Subtotal</i>		52,257,938	4,702,521		50,935,054	4,580,497
CLASS 9						
Utilities (12%)		17,997,976	2,159,757		19,434,997	2,332,200
CLASS 10						
Timber Land (4%)	10,852	31,313	1,253	10,836	30,968	1,239
CLASS 11						
One Acre Farmsteads (3.088%)		71,535,828	2,209,024		71,750,456	2,215,651
One Acre Farmsteads Low Income (0%-2.779%)		0	0		11,694	217
<i>Class 11 Subtotal</i>		71,535,828	2,209,024		71,762,150	2,215,868
CLASS 12						
Railroads (7.53%)		5,847,504	440,902		5,971,026	449,619
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		5,847,504	440,902		5,971,026	449,619
TOTAL		267,825,289	25,238,574		270,345,335	25,358,497

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CUSTER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	25,535	1,038,560	311,642	25,530	1,039,091	311,799
Tillable Non-Irrigated (30%)	70,544	1,158,741	347,749	70,485	1,158,276	347,605
Grazing (30%)	1,734,421	4,618,602	1,386,414	1,737,489	4,618,854	1,386,469
Wild Hay (30%)	19,819	295,013	88,561	19,759	294,144	88,299
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,850,321	7,110,916	2,134,366	1,853,263	7,110,365	2,134,172
CLASS 4						
Land and Improvements:						
Residential (3.86%)		101,312,077	3,910,734		101,587,060	3,921,343
Residential Low Income (0%-3.474%)		2,542,350	50,371		2,642,060	55,295
Mobile Homes (3.86%)		4,863,663	187,742		4,952,577	191,173
Mobile Homes Low Income (0%-3.474%)		196,270	4,421		200,741	4,200
Commercial (3.86%)		43,919,503	1,695,285		43,219,497	1,668,271
Industrial (3.86%)		3,712,204	143,293		3,983,562	153,765
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		479,036	9,245		469,464	9,060
Remodeled Commercial (0.772%-3.86%)		397,442	5,796		521,998	9,709
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		157,422,545	6,006,887		157,576,959	6,012,816
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,770,645	113,118		3,683,938	110,522
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		15,070	452		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		3,785,715	113,570		3,683,938	110,522
CLASS 6						
Livestock (4%)		16,336,405	653,457		17,145,933	685,805
Lease and Rental Equipment (4%)		146,980	5,880		93,075	3,724
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		16,483,385	659,337		17,239,008	689,529
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		3,449,724	310,487		3,343,753	300,959
Farm Implements (9%)		6,718,096	604,629		7,288,517	655,977
Buses, Trucks, and Trailers (9%)		2,064,597	185,869		2,261,990	203,639
Furniture and Fixtures (9%)		4,556,462	410,081		4,723,628	425,140
Broadcasting Equipment (9%)		274,226	24,680		281,875	25,368
Other Business Equipment (9%)		271,883	22,182		291,513	24,706
<i>Class 8 Subtotal</i>		17,334,988	1,557,928		18,191,276	1,635,789
CLASS 9						
Utilities (12%)		21,127,017	2,535,245		21,450,838	2,574,096
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		19,230,626	593,847		19,191,420	592,637
One Acre Farmsteads Low Income (0%-2.779%)		52,893	1,068		27,781	649
<i>Class 11 Subtotal</i>		19,283,519	594,915		19,219,201	593,286
CLASS 12						
Railroads (7.53%)		10,703,504	807,043		10,964,057	825,594
Airlines (7.53%)		55,257	4,167		110,312	8,307
<i>Class 12 Subtotal</i>		10,758,761	811,210		11,074,369	833,901
TOTAL		253,306,846	14,413,458		255,545,954	14,584,111

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DANIELS COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	640	17,276	5,183	640	17,146	5,144
Tillable Non-Irrigated (30%)	443,060	7,075,914	2,122,979	442,380	7,069,735	2,121,081
Grazing (30%)	197,422	709,911	213,133	197,148	709,767	213,058
Wild Hay (30%)	5,731	73,164	21,957	5,647	72,640	21,799
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	646,852	7,876,265	2,363,252	645,815	7,869,288	2,361,082
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,880,599	651,652		16,990,606	655,894
Residential Low Income (0%-3.474%)		397,782	9,567		353,155	8,630
Mobile Homes (3.86%)		607,638	23,455		528,610	20,404
Mobile Homes Low Income (0%-3.474%)		11,271	202		9,878	212
Commercial (3.86%)		6,819,697	263,244		6,625,209	255,736
Industrial (3.86%)		1,186,738	45,808		1,281,714	49,458
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		16,681	322		77,193	1,490
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		25,920,406	994,250		25,866,365	991,824
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,963,325	118,959		3,877,658	116,326
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,963,325	118,959		3,877,658	116,326
CLASS 6						
Livestock (4%)		4,263,103	170,505		4,268,809	170,746
Lease and Rental Equipment (4%)		1,360	54		4,213	168
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		4,264,463	170,559		4,273,022	170,914
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		932,351	83,911		408,051	36,726
Farm Implements (9%)		11,835,433	1,065,178		11,737,612	1,056,379
Buses, Trucks, and Trailers (9%)		673,466	60,612		719,707	64,774
Furniture and Fixtures (9%)		739,993	66,604		749,335	67,443
Broadcasting Equipment (9%)		70,526	6,348		72,323	6,509
Other Business Equipment (9%)		174,416	15,707		204,785	20,049
Class 8 Subtotal		14,426,185	1,298,360		13,891,813	1,251,880
CLASS 9						
Utilities (12%)		1,786,725	214,405		1,807,823	216,938
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		21,122,565	652,348		20,981,772	647,984
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
Class 11 Subtotal		21,122,565	652,348		20,981,772	647,984
CLASS 12						
Railroads (7.53%)		6,973,780	525,823		7,142,836	537,855
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		6,973,780	525,823		7,142,836	537,855
TOTAL		86,333,714	6,337,956		85,710,577	6,294,803

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DAWSON COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	18,297	664,815	199,454	18,580	679,267	203,790
Tillable Non-Irrigated (30%)	425,184	6,515,548	1,954,773	422,012	6,617,999	1,985,509
Grazing (30%)	922,288	2,839,272	851,953	885,647	2,827,075	848,294
Wild Hay (30%)	5,688	62,716	18,818	6,259	65,669	19,705
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,371,458	10,082,351	3,024,998	1,332,498	10,190,010	3,057,298
CLASS 4						
Land and Improvements:						
Residential (3.86%)		98,447,832	3,800,072		98,229,819	3,791,666
Residential Low Income (0%-3.474%)		1,881,242	45,838		1,912,403	48,654
Mobile Homes (3.86%)		3,781,483	145,972		3,410,061	131,634
Mobile Homes Low Income (0%-3.474%)		186,195	4,429		161,663	3,725
Commercial (3.86%)		39,928,334	1,541,216		38,478,003	1,485,251
Industrial (3.86%)		2,894,329	111,715		2,854,780	110,190
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		165,370	2,067		312,107	4,955
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		93,031	3,591
<i>Class 4 Subtotal</i>		147,284,785	5,651,309		145,451,867	5,579,666
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		9,965,791	298,975		8,752,731	262,579
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		9,965,791	298,975		8,752,731	262,579
CLASS 6						
Livestock (4%)		10,887,895	435,506		11,097,418	443,881
Lease and Rental Equipment (4%)		62,282	2,491		41,233	1,649
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		10,950,177	437,997		11,138,651	445,530
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		3,454,945	310,964		3,130,864	281,787
Farm Implements (9%)		14,791,878	1,331,272		14,675,041	1,320,753
Buses, Trucks, and Trailers (9%)		1,742,831	156,854		1,767,839	159,108
Furniture and Fixtures (9%)		3,442,881	309,859		3,976,776	357,922
Broadcasting Equipment (9%)		302,126	27,192		320,248	28,823
Other Business Equipment (9%)		3,220,239	288,945		2,395,138	213,220
<i>Class 8 Subtotal</i>		26,954,900	2,425,086		26,265,906	2,361,613
CLASS 9						
Utilities (12%)		33,341,832	4,001,021		33,794,853	4,055,381
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		25,553,536	789,109		25,474,668	786,668
One Acre Farmsteads Low Income (0%-2.779%)		1,137	25		1,137	25
<i>Class 11 Subtotal</i>		25,554,673	789,134		25,475,805	786,693
CLASS 12						
Railroads (7.53%)		22,946,721	1,730,181		22,635,136	1,704,428
Airlines (7.53%)		32,311	2,436		59,456	4,477
<i>Class 12 Subtotal</i>		22,979,032	1,732,617		22,694,592	1,708,905
TOTAL		287,113,541	18,361,137		283,764,415	18,257,665

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DEER LODGE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	8,635	194,984	58,502	8,635	194,984	58,502
Tillable Non-Irrigated (30%)	134	4,206	1,262	134	4,206	1,262
Grazing (30%)	159,305	572,808	171,877	161,521	597,949	179,428
Wild Hay (30%)	6,573	94,225	28,269	6,520	92,684	27,806
Eligible Mining Claims (30%)		1,224	370		1,224	370
<i>Class 3 Subtotal</i>	174,647	867,447	260,280	176,810	891,047	267,368
CLASS 4						
Land and Improvements:						
Residential (3.86%)		102,995,508	3,975,787		103,483,805	3,994,629
Residential Low Income (0%-3.474%)		4,078,553	97,526		3,992,507	91,680
Mobile Homes (3.86%)		3,864,364	149,160		3,715,811	143,423
Mobile Homes Low Income (0%-3.474%)		83,838	1,083		111,366	2,025
Commercial (3.86%)		27,619,206	1,066,118		27,529,710	1,062,656
Industrial (3.86%)		8,008,769	309,137		8,008,769	309,137
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		464,651	8,967		464,651	8,967
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		12,978	260		12,978	501
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		147,127,867	5,608,038		147,319,597	5,613,018
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		103,499	3,106		162,207	4,866
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		103,499	3,106		162,207	4,866
CLASS 6						
Livestock (4%)		2,428,355	97,135		1,703,197	68,106
Lease and Rental Equipment (4%)		74,853	2,994		31,666	1,267
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		2,503,208	100,129		1,734,863	69,373
CLASS 7						
Independent Telephone (8%)		208,627	16,690		196,932	15,755
CLASS 8						
Machinery (9%)		2,427,254	218,451		2,403,602	216,327
Farm Implements (9%)		919,530	82,758		700,962	63,086
Buses, Trucks, and Trailers (9%)		805,066	72,522		802,145	72,258
Furniture and Fixtures (9%)		2,250,602	202,553		2,076,751	186,919
Broadcasting Equipment (9%)		188,962	17,008		215,625	19,407
Other Business Equipment (9%)		157,893	13,378		172,046	14,160
<i>Class 8 Subtotal</i>		6,749,307	606,670		6,371,131	572,157
CLASS 9						
Utilities (12%)		16,649,225	1,997,909		16,979,939	2,037,588
CLASS 10						
Timber Land (4%)	82,788	428,648	17,140	80,330	421,821	16,868
CLASS 11						
One Acre Farmsteads (3.088%)		4,058,438	125,344		3,937,038	121,595
One Acre Farmsteads Low Income (0%-2.779%)		6,000	157		25,215	326
<i>Class 11 Subtotal</i>		4,064,438	125,501		3,962,253	121,921
CLASS 12						
Railroads (7.53%)		646,062	48,713		677,110	50,985
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		646,062	48,713		677,110	50,985
TOTAL		179,348,328	8,784,176		178,716,900	8,769,899

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FALLON COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%)	160,552	2,093,710	628,150	160,757	2,093,559	628,104
Grazing (30%)	650,770	1,951,876	585,667	650,226	1,950,312	585,202
Wild Hay (30%)	24,666	245,729	73,737	24,842	246,712	74,033
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	835,987	4,291,315	1,287,554	835,825	4,290,583	1,287,339
CLASS 4						
Land and Improvements:						
Residential (3.86%)		23,085,519	890,971		23,047,422	889,499
Residential Low Income (0%-3.474%)		462,898	10,996		602,093	14,760
Mobile Homes (3.86%)		2,586,102	99,824		2,479,757	95,715
Mobile Homes Low Income (0%-3.474%)		25,814	725		30,078	861
Commercial (3.86%)		9,550,441	368,643		9,372,216	361,764
Industrial (3.86%)		3,925,128	151,511		4,013,820	154,930
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		39,635,902	1,522,670		39,545,386	1,517,529
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,794,725	83,841		3,129,556	93,885
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,794,725	83,841		3,129,556	93,885
CLASS 6						
Livestock (4%)		11,062,000	442,502		11,498,358	459,904
Lease and Rental Equipment (4%)		1,707	69		11,182	448
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		11,063,707	442,571		11,509,540	460,352
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		3,412,785	307,150		3,219,351	289,754
Farm Implements (9%)		8,484,805	763,642		8,775,364	789,787
Buses, Trucks, and Trailers (9%)		1,099,856	98,987		1,124,277	101,185
Furniture and Fixtures (9%)		999,421	89,947		1,060,716	95,465
Broadcasting Equipment (9%)		74,846	6,737		72,364	6,512
Other Business Equipment (9%)		20,896,163	1,880,662		20,155,088	1,813,970
Class 8 Subtotal		34,967,876	3,147,125		34,407,160	3,096,673
CLASS 9						
Utilities (12%)		25,896,357	3,107,564		25,613,220	3,073,589
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		12,822,658	395,958		12,856,882	397,016
One Acre Farmsteads Low Income (0%-2.779%)		0	0		23,010	563
Class 11 Subtotal		12,822,658	395,958		12,879,892	397,579
CLASS 12						
Railroads (7.53%)		4,557,476	343,634		4,668,419	351,532
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		4,557,476	343,634		4,668,419	351,532
TOTAL		136,030,016	10,330,917		136,043,756	10,278,478

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FERGUS COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		12,795,080	383,852		20,150,175	604,506
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	7,303	233,076	69,926	7,303	233,076	69,926
Tillable Non-Irrigated (30%)	432,745	12,797,129	3,839,370	432,759	12,797,585	3,839,504
Grazing (30%)	1,410,387	5,518,306	1,656,048	1,410,140	5,518,460	1,656,085
Wild Hay (30%)	116,798	1,977,337	593,288	116,757	1,976,197	592,945
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	1,967,233	20,525,848	6,158,632	1,966,958	20,525,318	6,158,460
CLASS 4						
Land and Improvements:						
Residential (3.86%)		95,385,552	3,682,116		96,720,111	3,733,627
Residential Low Income (0%-3.474%)		2,009,177	40,951		1,984,317	41,940
Mobile Homes (3.86%)		8,881,411	342,806		9,370,115	361,674
Mobile Homes Low Income (0%-3.474%)		196,445	4,162		279,683	6,013
Commercial (3.86%)		35,094,618	1,354,641		34,690,687	1,339,057
Industrial (3.86%)		5,673,241	218,981		5,454,259	210,534
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		84,888	1,638		83,190	1,606
Remodeled Commercial (0.772%-3.86%)		303,900	5,857		297,823	8,039
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		147,629,232	5,651,152		148,880,185	5,702,490
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,572,103	257,158		9,323,276	279,695
Qualified New Industrial (3%)		10,030	301		9,759	292
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,582,133	257,459		9,333,035	279,987
CLASS 6						
Livestock (4%)		30,648,489	1,225,948		31,179,789	1,247,130
Lease and Rental Equipment (4%)		107,370	4,295		53,176	2,126
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		30,755,859	1,230,243		31,232,965	1,249,256
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		16,296,419	1,466,452		14,064,989	1,265,892
Farm Implements (9%)		22,223,701	2,000,133		22,932,764	2,063,965
Buses, Trucks, and Trailers (9%)		4,497,594	404,886		4,425,274	398,379
Furniture and Fixtures (9%)		4,298,578	386,889		4,703,013	423,286
Broadcasting Equipment (9%)		242,775	21,849		505,005	45,450
Other Business Equipment (9%)		552,225	43,480		411,442	35,700
Class 8 Subtotal		48,111,292	4,323,689		47,042,487	4,232,672
CLASS 9						
Utilities (12%)		15,774,456	1,892,936		15,993,514	1,919,225
CLASS 10						
Timber Land (4%)	115,308	1,127,285	45,069	114,826	1,129,466	45,155
CLASS 11						
One Acre Farmsteads (3.088%)		44,241,416	1,365,833		45,868,139	1,416,062
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
Class 11 Subtotal		44,241,416	1,365,833		45,868,139	1,416,062
CLASS 12						
Railroads (7.53%)		4,292,201	323,634		4,356,048	328,010
Airlines (7.53%)		53,496	4,034		108,144	8,144
Class 12 Subtotal		4,345,697	327,668		4,464,192	336,154
TOTAL		333,888,298	21,636,533		344,619,476	21,943,967

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FLATHEAD COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	15,790	625,299	187,590	15,578	625,168	187,550
Tillable Non-Irrigated (30%)	67,260	3,601,471	1,080,441	66,129	3,544,701	1,063,410
Grazing (30%)	79,430	465,958	139,787	70,527	439,716	131,915
Wild Hay (30%)	20,032	444,088	133,226	19,245	433,499	130,050
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	182,512	5,136,816	1,541,044	171,479	5,043,084	1,512,925
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,222,570,936	47,191,238		1,285,177,160	49,607,838
Residential Low Income (0%-3.474%)		18,118,345	401,629		20,182,713	443,773
Mobile Homes (3.86%)		44,698,066	1,725,345		46,083,211	1,778,812
Mobile Homes Low Income (0%-3.474%)		1,575,769	35,064		1,621,490	36,280
Commercial (3.86%)		364,759,114	14,079,704		370,969,423	14,319,420
Industrial (3.86%)		101,934,248	3,934,662		102,790,853	3,967,727
New Manufacturing (1.93%-3.474%)		5,026,100	97,004		5,026,100	97,004
Qualified Golf Courses (1.93%)		4,097,470	79,081		3,258,540	62,890
Remodeled Commercial (0.772%-3.86%)		140,247	5,389		3,207	124
Nonproductive Land Under 20 Acres (3.86%)		806,616	16,132		801,985	30,957
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		1,763,726,911	67,565,248		1,835,914,682	70,344,825
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		16,779,512	503,385		17,406,454	522,194
Qualified New Industrial (3%)		4,386	132		3,476	104
Pollution Control (3%)		14,048,214	421,446		12,965,597	388,968
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		36,468,893	1,094,067		35,157,158	1,054,715
<i>Class 5 Subtotal</i>		67,301,005	2,019,030		65,532,685	1,965,981
CLASS 6						
Livestock (4%)		6,405,780	256,232		6,571,750	262,869
Lease and Rental Equipment (4%)		538,314	21,533		722,435	28,897
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,944,094	277,765		7,294,185	291,766
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		71,868,405	5,620,302		69,448,593	5,439,066
Farm Implements (9%)		7,019,597	631,764		7,067,453	636,071
Buses, Trucks, and Trailers (9%)		9,971,058	897,395		10,690,612	962,156
Furniture and Fixtures (9%)		29,058,485	2,615,264		31,914,205	2,872,278
Broadcasting Equipment (9%)		1,533,489	138,013		1,560,865	140,478
Other Business Equipment (9%)		11,000,397	989,534		10,704,494	962,910
<i>Class 8 Subtotal</i>		130,451,431	10,892,272		131,386,222	11,012,959
CLASS 9						
Utilities (12%)		71,137,887	8,536,546		77,971,639	9,356,597
CLASS 10						
Timber Land (4%)	468,069	45,480,822	1,819,233	467,514	44,270,702	1,770,828
CLASS 11						
One Acre Farmsteads (3.088%)		130,714,412	4,036,461		135,041,457	4,170,081
One Acre Farmsteads Low Income (0%-2.779%)		1,072,769	21,710		980,181	18,577
<i>Class 11 Subtotal</i>		131,787,181	4,058,171		136,021,638	4,188,658
CLASS 12						
Railroads (7.53%)		29,064,317	2,191,449		29,749,700	2,240,152
Airlines (7.53%)		4,838,020	364,787		4,982,899	375,213
<i>Class 12 Subtotal</i>		33,902,337	2,556,236		34,732,599	2,615,365
TOTAL		2,255,868,484	99,265,545		2,338,167,436	103,059,904

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GALLATIN COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		266,480	266,480
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	80,800	2,554,471	766,519	80,895	2,555,494	766,824
Tillable Non-Irrigated (30%)	107,379	4,125,045	1,237,667	109,928	4,126,372	1,238,069
Grazing (30%)	530,024	2,573,449	772,586	529,012	2,570,287	771,619
Wild Hay (30%)	19,708	482,608	144,867	19,736	483,897	145,250
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	737,911	9,735,573	2,921,639	739,572	9,736,050	2,921,762
CLASS 4						
Land and Improvements:						
Residential (3.86%)		874,534,569	33,756,945		967,367,322	37,340,248
Residential Low Income (0%-3.474%)		6,562,286	132,581		7,155,870	144,682
Mobile Homes (3.86%)		23,525,022	908,066		25,476,718	983,400
Mobile Homes Low Income (0%-3.474%)		446,954	9,674		407,002	8,854
Commercial (3.86%)		338,208,508	13,054,895		342,948,350	13,237,844
Industrial (3.86%)		21,073,369	813,433		20,685,872	798,477
New Manufacturing (1.93%-3.474%)		791,500	15,275		1,027,251	19,825
Qualified Golf Courses (1.93%)		3,825,351	73,832		3,825,351	73,832
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		144,485	2,889		146,648	5,661
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		1,269,112,044	48,767,590		1,369,040,384	52,612,823
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,499,420	164,982		5,643,450	169,302
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,385,167	41,555		1,293,911	38,817
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		1,164,473	27,427		567,240	17,017
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		8,049,060	233,964		7,504,601	225,136
CLASS 6						
Livestock (4%)		17,094,375	683,817		17,523,829	700,742
Lease and Rental Equipment (4%)		806,012	32,239		366,502	14,659
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		17,900,387	716,056		17,890,331	715,401
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		44,838,384	3,766,982		47,226,320	3,964,583
Farm Implements (9%)		16,330,145	1,469,723		16,867,581	1,518,102
Buses, Trucks, and Trailers (9%)		6,571,696	591,763		7,115,942	640,735
Furniture and Fixtures (9%)		28,345,501	2,551,261		32,135,170	2,892,333
Broadcasting Equipment (9%)		1,262,096	113,593		1,235,979	111,246
Other Business Equipment (9%)		4,559,717	410,598		4,740,412	426,889
<i>Class 8 Subtotal</i>		101,907,539	8,903,920		109,321,404	9,553,888
CLASS 9						
Utilities (12%)		78,036,957	9,364,436		82,664,763	9,919,766
CLASS 10						
Timber Land (4%)	143,109	3,483,008	139,316	151,411	3,336,016	133,428
CLASS 11						
One Acre Farmsteads (3.088%)		75,509,843	2,331,845		83,331,836	2,573,171
One Acre Farmsteads Low Income (0%-2.779%)		231,005	4,296		141,615	2,178
<i>Class 11 Subtotal</i>		75,740,848	2,336,141		83,473,451	2,575,349
CLASS 12						
Railroads (7.53%)		15,305,914	1,154,068		15,447,057	1,163,162
Airlines (7.53%)		10,870,047	819,603		12,060,745	908,174
<i>Class 12 Subtotal</i>		26,175,961	1,973,671		27,507,802	2,071,336
TOTAL		1,590,141,377	75,356,733		1,710,741,282	80,995,369

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GARFIELD COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	263	2,993	899	263	2,993	899
Tillable Non-Irrigated (30%)	308,532	3,868,875	1,160,769	308,910	3,877,115	1,163,239
Grazing (30%)	1,784,338	5,309,047	1,592,997	1,780,790	5,302,773	1,591,110
Wild Hay (30%)	10,476	139,989	42,001	10,476	140,066	42,024
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	2,103,610	9,320,904	2,796,666	2,100,439	9,322,947	2,797,272
CLASS 4						
Land and Improvements:						
Residential (3.86%)		6,271,736	242,082		4,579,312	176,759
Residential Low Income (0%-3.474%)		66,475	1,345		43,768	942
Mobile Homes (3.86%)		671,006	25,900		1,600,618	61,787
Mobile Homes Low Income (0%-3.474%)		28,189	646		23,442	432
Commercial (3.86%)		2,213,140	85,426		1,395,275	53,859
Industrial (3.86%)		303,725	11,724		311,305	12,016
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		9,554,271	367,123		7,953,720	305,795
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,604,421	108,133		2,436,292	93,960
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		3,604,421	108,133		2,436,292	93,960
CLASS 6						
Livestock (4%)		17,684,856	707,397		17,793,717	711,705
Lease and Rental Equipment (4%)		0	0		2,452	98
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		17,684,856	707,397		17,796,169	711,803
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,352,772	121,760		896,354	80,683
Farm Implements (9%)		7,749,240	697,431		7,651,371	688,624
Buses, Trucks, and Trailers (9%)		1,077,076	96,987		1,018,291	91,653
Furniture and Fixtures (9%)		275,754	25,212		293,800	26,402
Broadcasting Equipment (9%)		70,173	6,316		71,413	6,427
Other Business Equipment (9%)		557,415	38,321		291,610	23,081
<i>Class 8 Subtotal</i>		11,082,430	986,027		10,222,839	916,870
CLASS 9						
Utilities (12%)		24,468	2,936		3,627,202	110,834
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		14,618,358	451,455		14,795,842	456,935
One Acre Farmsteads Low Income (0%-2.779%)		2,555	31		0	0
<i>Class 11 Subtotal</i>		14,620,913	451,486		14,795,842	456,935
CLASS 12						
Railroads (7.53%)		0	0		0	0
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		0	0		0	0
TOTAL		65,892,263	5,419,768		66,155,011	5,393,469

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GLACIER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	4,476	160,797	48,244	4,267	159,490	47,849
Tillable Non-Irrigated (30%)	275,345	8,323,411	2,497,159	275,396	8,328,011	2,498,539
Grazing (30%)	381,573	1,865,945	559,992	382,140	1,860,849	558,467
Wild Hay (30%)	12,528	155,924	46,778	12,548	154,473	46,339
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	673,922	10,506,077	3,152,173	674,351	10,502,823	3,151,194
CLASS 4						
Land and Improvements:						
Residential (3.86%)		68,991,725	2,663,135		69,468,753	2,681,546
Residential Low Income (0%-3.474%)		1,629,502	41,547		1,536,942	36,536
Mobile Homes (3.86%)		3,138,500	121,363		3,015,813	116,409
Mobile Homes Low Income (0%-3.474%)		97,885	2,216		82,527	1,895
Commercial (3.86%)		36,695,256	1,416,438		36,253,222	1,399,385
Industrial (3.86%)		4,509,365	174,064		5,151,718	198,855
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		580,046	11,195		568,474	10,971
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		21,240	425		10,620	410
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		115,663,519	4,430,383		116,088,069	4,446,007
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		19,098,727	572,962		20,345,870	610,377
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		829,408	24,882		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		19,928,135	597,844		20,345,870	610,377
CLASS 6						
Livestock (4%)		6,026,593	241,063		6,393,600	255,733
Lease and Rental Equipment (4%)		61,713	2,468		33,244	1,331
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,088,306	243,531		6,426,844	257,064
CLASS 7						
Independent Telephone (8%)		175,709	14,057		135,705	10,856
CLASS 8						
Machinery (9%)		3,147,450	283,266		2,741,344	246,729
Farm Implements (9%)		12,211,832	1,099,069		12,644,548	1,138,003
Buses, Trucks, and Trailers (9%)		2,801,802	252,162		2,133,487	192,025
Furniture and Fixtures (9%)		4,856,141	437,061		5,527,949	497,522
Broadcasting Equipment (9%)		230,601	20,759		246,733	22,209
Other Business Equipment (9%)		6,896,570	618,942		6,797,266	606,039
<i>Class 8 Subtotal</i>		30,144,396	2,711,259		30,091,327	2,702,527
CLASS 9						
Utilities (12%)		50,571,510	6,068,580		52,887,967	6,346,558
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		21,896,559	676,086		23,557,129	727,360
One Acre Farmsteads Low Income (0%-2.779%)		20,963	356		13,266	183
<i>Class 11 Subtotal</i>		21,917,522	676,442		23,570,395	727,543
CLASS 12						
Railroads (7.53%)		17,901,150	1,349,746		18,301,905	1,378,134
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		17,901,150	1,349,746		18,301,905	1,378,134
TOTAL		272,896,324	19,244,015		278,350,905	19,630,260

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GOLDEN VALLEY COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	9,033	206,211	61,867	8,918	204,688	61,412
Tillable Non-Irrigated (30%)	102,596	1,854,138	556,247	99,028	1,866,078	559,837
Grazing (30%)	539,808	1,495,088	448,532	541,199	1,481,328	444,417
Wild Hay (30%)	12,577	166,807	50,046	12,489	165,143	49,546
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	664,014	3,722,244	1,116,692	661,634	3,717,237	1,115,212
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,786,283	223,360		5,743,442	221,699
Residential Low Income (0%-3.474%)		236,461	5,609		311,634	7,559
Mobile Homes (3.86%)		571,115	22,043		470,473	18,161
Mobile Homes Low Income (0%-3.474%)		4,763	92		0	0
Commercial (3.86%)		954,976	36,865		896,414	34,598
Industrial (3.86%)		249,147	9,617		243,380	9,394
New Manufacturing (1.93%-3.474%)		264,947	5,113		259,648	5,011
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		8,067,692	302,699		7,924,991	296,422
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,168,219	35,045		1,192,918	35,786
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		1,168,219	35,045		1,192,918	35,786
CLASS 6						
Livestock (4%)		6,330,084	253,204		7,326,338	293,030
Lease and Rental Equipment (4%)		7,713	308		4,847	418
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,337,797	253,512		7,331,185	293,448
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		645,913	44,525		652,357	50,535
Farm Implements (9%)		3,555,196	319,970		3,472,354	312,510
Buses, Trucks, and Trailers (9%)		310,486	27,951		309,779	27,888
Furniture and Fixtures (9%)		84,231	7,579		88,220	7,937
Broadcasting Equipment (9%)		25,354	2,282		18,142	1,633
Other Business Equipment (9%)		101,955	9,179		106,365	9,574
<i>Class 8 Subtotal</i>		4,723,135	411,486		4,647,217	410,077
CLASS 9						
Utilities (12%)		17,712,776	2,125,533		18,029,239	2,163,514
CLASS 10						
Timber Land (4%)	13,176	126,404	5,056	13,165	126,168	5,047
CLASS 11						
One Acre Farmsteads (3.088%)		11,255,014	347,531		11,460,808	353,871
One Acre Farmsteads Low Income (0%-2.779%)		0	0		39,839	741
<i>Class 11 Subtotal</i>		11,255,014	347,531		11,500,647	354,612
CLASS 12						
Railroads (7.53%)		6,219,792	468,971		6,371,199	479,751
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		6,219,792	468,971		6,371,199	479,751
TOTAL		59,333,073	5,066,525		60,840,801	5,153,869

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GRANITE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		122,643	3,679		2,400	36
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	7,331	265,121	79,536	7,331	265,121	79,540
Tillable Non-Irrigated (30%)	1,207	26,708	8,012	1,207	26,708	8,013
Grazing (30%)	227,737	897,190	269,157	227,412	899,781	269,984
Wild Hay (30%)	20,570	590,794	177,238	20,563	590,348	177,112
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	256,844	1,779,813	533,943	256,513	1,781,958	534,649
CLASS 4						
Land and Improvements:						
Residential (3.86%)		33,110,676	1,278,073		33,931,266	1,309,805
Residential Low Income (0%-3.474%)		845,181	16,355		879,161	17,303
Mobile Homes (3.86%)		3,007,402	116,095		2,936,565	113,362
Mobile Homes Low Income (0%-3.474%)		66,893	1,535		77,546	1,733
Commercial (3.86%)		5,585,482	215,600		5,661,078	218,515
Industrial (3.86%)		2,117,485	81,735		2,119,581	81,815
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		44,733,119	1,709,393		45,605,197	1,742,533
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		435,657	13,070		489,527	14,686
Qualified New Industrial (3%)		200,447	6,013		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		636,104	19,083		489,527	14,686
CLASS 6						
Livestock (4%)		8,674,210	346,976		8,727,447	349,070
Lease and Rental Equipment (4%)		0	0		2,277	91
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		8,674,210	346,976		8,729,724	349,161
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		6,779,162	610,129		6,707,021	603,659
Farm Implements (9%)		2,345,095	211,056		2,414,626	217,321
Buses, Trucks, and Trailers (9%)		923,165	83,110		865,275	77,912
Furniture and Fixtures (9%)		509,761	45,876		486,125	43,752
Broadcasting Equipment (9%)		44,311	3,988		39,242	3,532
Other Business Equipment (9%)		241,386	21,726		473,646	42,630
<i>Class 8 Subtotal</i>		10,842,880	975,885		10,985,935	988,806
CLASS 9						
Utilities (12%)		25,311,696	3,037,406		25,942,851	3,113,145
CLASS 10						
Timber Land (4%)	110,464	3,008,158	120,326	110,393	2,939,627	117,590
CLASS 11						
One Acre Farmsteads (3.088%)		8,714,450	269,103		8,863,640	273,729
One Acre Farmsteads Low Income (0%-2.779%)		8,248	204		41,354	1,149
<i>Class 11 Subtotal</i>		8,722,698	269,307		8,904,994	274,878
CLASS 12						
Railroads (7.53%)		6,855,892	516,935		6,910,778	520,383
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		6,855,892	516,935		6,910,778	520,383
TOTAL		110,687,213	7,532,933		112,292,991	7,655,867

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

HILL COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	2,754	61,235	18,378	2,754	61,235	18,378
Tillable Non-Irrigated (30%)	1,101,793	20,825,928	6,247,924	1,102,002	20,799,864	6,240,104
Grazing (30%)	441,905	1,537,303	461,441	441,294	1,538,091	461,683
Wild Hay (30%)	3,055	44,069	13,226	3,055	44,069	13,226
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,549,507	22,468,535	6,740,969	1,549,105	22,443,259	6,733,391
CLASS 4						
Land and Improvements:						
Residential (3.86%)		171,153,735	6,606,515		173,609,618	6,701,266
Residential Low Income (0%-3.474%)		2,905,658	66,322		2,938,093	63,752
Mobile Homes (3.86%)		10,767,108	415,614		10,480,228	404,541
Mobile Homes Low Income (0%-3.474%)		255,323	5,976		313,027	6,082
Commercial (3.86%)		70,188,833	2,709,304		68,213,693	2,633,050
Industrial (3.86%)		13,276,932	512,482		15,332,401	591,828
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		226,763	4,376		222,238	4,289
Remodeled Commercial (0.772%-3.86%)		545,286	7,934		498,457	11,102
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		269,319,638	10,328,523		271,607,755	10,415,910
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		13,214,985	396,449		13,593,537	407,805
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		100	9
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		13,214,985	396,449		13,593,637	407,814
CLASS 6						
Livestock (4%)		7,570,469	302,822		7,814,327	312,529
Lease and Rental Equipment (4%)		310,823	12,434		217,544	8,702
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		7,881,292	315,256		8,031,871	321,231
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		6,585,047	592,678		3,836,934	345,345
Farm Implements (9%)		31,903,743	2,871,337		33,005,732	2,970,508
Buses, Trucks, and Trailers (9%)		3,445,055	310,063		3,664,060	329,796
Furniture and Fixtures (9%)		5,934,103	534,098		6,410,110	576,921
Broadcasting Equipment (9%)		537,285	48,357		528,408	47,561
Other Business Equipment (9%)		1,979,987	174,408		1,515,003	133,013
<i>Class 8 Subtotal</i>		50,385,220	4,530,941		48,960,247	4,403,144
CLASS 9						
Utilities (12%)		26,306,422	3,156,770		25,649,372	3,077,922
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		54,335,155	1,677,690		55,725,675	1,720,628
One Acre Farmsteads Low Income (0%-2.779%)		17,252	266		400	0
<i>Class 11 Subtotal</i>		54,352,407	1,677,956		55,726,075	1,720,628
CLASS 12						
Railroads (7.53%)		36,495,666	2,751,774		37,943,270	2,857,129
Airlines (7.53%)		27,670	2,086		56,344	4,242
<i>Class 12 Subtotal</i>		36,523,336	2,753,860		37,999,614	2,861,371
TOTAL		480,451,835	29,900,724		484,011,830	29,941,411

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

JEFFERSON COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		13,321	13,321		46,347	46,347
CLASS 2						
Gross Proceeds		86,285,951	2,588,578		71,425,777	2,142,774
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	13,984	364,278	109,285	14,058	365,534	109,666
Tillable Non-Irrigated (30%)	23,475	359,011	107,707	23,527	358,995	107,702
Grazing (30%)	346,350	904,878	271,617	346,165	906,700	272,170
Wild Hay (30%)	10,407	205,027	61,511	10,408	205,378	61,615
Eligible Mining Claims (30%)		2,180	652		2,161	646
<i>Class 3 Subtotal</i>	394,216	1,835,374	550,772	394,158	1,838,768	551,799
CLASS 4						
Land and Improvements:						
Residential (3.86%)		113,250,776	4,371,485		114,572,771	4,422,513
Residential Low Income (0%-3.474%)		2,626,275	52,789		2,163,098	44,668
Mobile Homes (3.86%)		4,504,836	173,886		8,478,851	327,283
Mobile Homes Low Income (0%-3.474%)		137,758	3,082		423,362	8,689
Commercial (3.86%)		11,751,364	453,599		11,737,782	453,076
Industrial (3.86%)		24,809,051	957,631		24,863,361	959,730
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		3,903	78		3,903	151
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		157,083,963	6,012,550		162,243,128	6,216,110
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,210,774	36,323		1,339,554	40,188
Qualified New Industrial (3%)		10,624,918	318,747		5,362,207	160,866
Pollution Control (3%)		14,165,907	424,977		13,360,328	400,810
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		26,001,599	780,047		20,062,089	601,864
CLASS 6						
Livestock (4%)		7,021,434	280,857		7,368,182	294,690
Lease and Rental Equipment (4%)		14,654	587		20,642	825
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		7,036,088	281,444		7,388,824	295,515
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		64,936,764	5,844,311		63,102,420	5,679,219
Farm Implements (9%)		2,636,804	237,320		2,745,589	247,103
Buses, Trucks, and Trailers (9%)		9,529,023	857,941		6,827,271	614,456
Furniture and Fixtures (9%)		1,340,589	120,650		1,295,495	116,600
Broadcasting Equipment (9%)		71,245	6,412		116,355	10,472
Other Business Equipment (9%)		5,998,294	536,646		5,110,437	454,821
<i>Class 8 Subtotal</i>		84,512,719	7,603,280		79,197,567	7,122,671
CLASS 9						
Utilities (12%)		45,160,168	5,419,217		45,196,146	5,423,531
CLASS 10						
Timber Land (4%)	42,649	652,087	26,080	42,412	643,360	25,732
CLASS 11						
One Acre Farmsteads (3.088%)		14,609,439	451,082		14,188,045	438,065
One Acre Farmsteads Low Income (0%-2.779%)		90,778	1,518		161,791	3,635
<i>Class 11 Subtotal</i>		14,700,217	452,600		14,349,836	441,700
CLASS 12						
Railroads (7.53%)		6,193,032	466,957		6,304,198	474,706
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		6,193,032	466,957		6,304,198	474,706
TOTAL		429,474,519	24,194,846		408,696,040	23,342,749

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

JUDITH BASIN COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	4,247	153,592	46,078	4,334	155,792	46,738
Tillable Non-Irrigated (30%)	211,122	6,088,541	1,826,565	209,922	6,059,157	1,817,750
Grazing (30%)	495,446	3,053,940	916,188	496,800	3,045,213	913,570
Wild Hay (30%)	54,416	1,228,419	368,525	54,434	1,223,858	367,157
Eligible Mining Claims (30%)		15	6		0	0
<i>Class 3 Subtotal</i>	765,231	10,524,507	3,157,362	765,490	10,484,020	3,145,215
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,301,401	552,093		14,285,419	551,351
Residential Low Income (0%-3.474%)		154,229	3,062		209,821	4,352
Mobile Homes (3.86%)		2,160,155	83,380		2,233,705	86,177
Mobile Homes Low Income (0%-3.474%)		0	0		0	0
Commercial (3.86%)		3,703,738	142,961		3,647,295	140,772
Industrial (3.86%)		1,655,780	63,914		1,714,478	66,180
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		21,975,303	845,410		22,090,718	848,832
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,428,534	72,854		2,345,022	70,349
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		2,428,534	72,854		2,345,022	70,349
CLASS 6						
Livestock (4%)		15,845,289	633,770		16,254,970	650,163
Lease and Rental Equipment (4%)		2,233	89		2,072	83
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		15,847,522	633,859		16,257,042	650,246
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,489,223	134,034		1,316,737	118,507
Farm Implements (9%)		9,570,591	861,352		9,726,197	875,366
Buses, Trucks, and Trailers (9%)		950,449	85,563		1,000,384	90,051
Furniture and Fixtures (9%)		442,230	39,795		333,177	29,986
Broadcasting Equipment (9%)		19,471	1,753		14,128	1,272
Other Business Equipment (9%)		10,712	969		11,182	1,012
<i>Class 8 Subtotal</i>		12,482,676	1,123,466		12,401,805	1,116,194
CLASS 9						
Utilities (12%)		10,682,872	1,281,946		10,649,028	1,277,887
CLASS 10						
Timber Land (4%)	6,241	46,544	1,863	6,302	45,364	1,816
CLASS 11						
One Acre Farmsteads (3.088%)		25,510,272	787,571		25,780,556	795,923
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		25,510,272	787,571		25,780,556	795,923
CLASS 12						
Railroads (7.53%)		13,575,928	1,023,625		13,893,648	1,046,190
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		13,575,928	1,023,625		13,893,648	1,046,190
TOTAL		113,074,158	8,927,956		113,947,203	8,952,652

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LAKE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	104,829	2,286,945	686,159	102,134	2,232,898	669,942
Tillable Non-Irrigated (30%)	14,003	810,555	243,183	13,990	809,906	242,990
Grazing (30%)	159,121	868,269	260,568	158,167	867,553	260,358
Wild Hay (30%)	11,903	216,886	65,079	11,828	215,354	64,620
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	289,856	4,182,655	1,254,989	286,120	4,125,711	1,237,910
CLASS 4						
Land and Improvements:						
Residential (3.86%)		415,867,847	16,052,483		424,700,081	16,393,396
Residential Low Income (0%-3.474%)		8,408,261	189,796		8,822,776	198,538
Mobile Homes (3.86%)		10,573,479	408,139		11,041,533	426,216
Mobile Homes Low Income (0%-3.474%)		664,315	15,049		762,096	17,469
Commercial (3.86%)		65,461,651	2,526,849		68,647,766	2,649,833
Industrial (3.86%)		7,776,176	300,160		8,290,471	320,011
New Manufacturing (1.93%-3.474%)		668,800	12,908		668,800	12,908
Qualified Golf Courses (1.93%)		340,266	6,567		463,447	8,945
Remodeled Commercial (0.772%-3.86%)		110,031	3,398		0	0
Nonproductive Land Under 20 Acres (3.86%)		22,776	455		22,776	879
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		509,893,602	19,515,804		523,419,746	20,028,195
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,000,976	120,028		4,690,437	140,714
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		4,000,976	120,028		4,690,437	140,714
CLASS 6						
Livestock (4%)		13,903,134	556,091		14,026,826	561,024
Lease and Rental Equipment (4%)		167,448	6,699		68,457	2,738
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		14,070,582	562,790		14,095,283	563,762
CLASS 7						
Independent Telephone (8%)		4,325	346		4,829	386
CLASS 8						
Machinery (9%)		13,491,904	994,365		12,463,471	973,152
Farm Implements (9%)		8,545,242	769,072		8,634,302	777,085
Buses, Trucks, and Trailers (9%)		2,361,568	212,606		2,412,960	217,114
Furniture and Fixtures (9%)		5,704,491	513,432		5,691,724	512,259
Broadcasting Equipment (9%)		550,462	49,540		616,689	55,502
Other Business Equipment (9%)		1,971,050	169,292		2,309,108	200,157
<i>Class 8 Subtotal</i>		32,624,717	2,708,307		32,128,254	2,735,269
CLASS 9						
Utilities (12%)		27,875,936	3,345,109		30,462,829	3,655,541
CLASS 10						
Timber Land (4%)	99,632	6,388,300	255,541	99,293	6,372,746	254,920
CLASS 11						
One Acre Farmsteads (3.088%)		76,612,698	2,365,807		78,322,124	2,418,606
One Acre Farmsteads Low Income (0%-2.779%)		904,769	17,249		853,939	15,695
<i>Class 11 Subtotal</i>		77,517,467	2,383,056		79,176,063	2,434,301
CLASS 12						
Railroads (7.53%)		5,082,790	383,244		5,135,139	386,676
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		5,082,790	383,244		5,135,139	386,676
TOTAL		681,641,350	30,529,214		699,611,037	31,437,674

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LEWIS AND CLARK COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		9,645,072	289,351		3,130,500	93,915
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	39,818	1,094,529	328,415	40,290	1,106,409	331,979
Tillable Non-Irrigated (30%)	34,305	732,680	219,840	34,357	733,869	220,197
Grazing (30%)	738,169	2,952,862	886,269	739,635	2,947,862	884,725
Wild Hay (30%)	16,718	313,009	93,942	16,741	313,706	94,150
Eligible Mining Claims (30%)		1,024	308		1,266	379
<i>Class 3 Subtotal</i>	829,010	5,094,104	1,528,774	831,023	5,103,112	1,531,430
CLASS 4						
Land and Improvements:						
Residential (3.86%)		765,099,744	29,532,923		777,320,242	30,004,636
Residential Low Income (0%-3.474%)		7,749,421	176,667		7,307,023	162,492
Mobile Homes (3.86%)		22,249,097	858,815		24,098,728	930,204
Mobile Homes Low Income (0%-3.474%)		450,112	10,825		573,425	14,274
Commercial (3.86%)		303,391,672	11,710,904		305,865,075	11,806,382
Industrial (3.86%)		18,367,751	708,995		18,108,974	699,007
New Manufacturing (1.93%-3.474%)		106,708	2,059		106,708	2,059
Qualified Golf Courses (1.93%)		1,078,358	20,813		1,246,218	24,053
Remodeled Commercial (0.772%-3.86%)		943,339	7,283		1,233,020	14,565
Nonproductive Land Under 20 Acres (3.86%)		455,570	9,116		443,974	17,136
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		1,119,891,772	43,038,400		1,136,303,387	43,674,808
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,199,662	65,989		2,340,096	70,203
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		19,023,329	570,700		17,460,018	523,800
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		21,222,991	636,689		19,800,114	594,003
CLASS 6						
Livestock (4%)		11,888,027	475,541		12,138,870	485,472
Lease and Rental Equipment (4%)		724,644	28,989		401,065	16,049
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		12,612,671	504,530		12,539,935	501,521
CLASS 7						
Independent Telephone (8%)		592,071	47,366		560,293	44,823
CLASS 8						
Machinery (9%)		21,270,505	1,914,352		22,864,272	2,044,478
Farm Implements (9%)		5,350,310	481,538		5,477,847	493,011
Buses, Trucks, and Trailers (9%)		2,406,892	216,622		1,196,715	107,708
Furniture and Fixtures (9%)		31,997,006	2,879,745		32,488,526	2,923,969
Broadcasting Equipment (9%)		1,636,187	147,256		1,663,816	149,744
Other Business Equipment (9%)		3,723,772	335,263		4,008,026	360,839
<i>Class 8 Subtotal</i>		66,384,672	5,974,776		67,699,202	6,079,749
CLASS 9						
Utilities (12%)		104,900,253	12,588,031		111,800,002	13,415,999
CLASS 10						
Timber Land (4%)	133,877	2,022,740	80,913	131,393	1,990,338	79,614
CLASS 11						
One Acre Farmsteads (3.088%)		37,384,377	1,154,329		38,218,516	1,180,080
One Acre Farmsteads Low Income (0%-2.779%)		69,330	1,090		69,330	923
<i>Class 11 Subtotal</i>		37,453,707	1,155,419		38,287,846	1,181,003
CLASS 12						
Railroads (7.53%)		16,225,158	1,223,375		16,689,371	1,256,709
Airlines (7.53%)		6,746,047	508,653		7,474,223	562,808
<i>Class 12 Subtotal</i>		22,971,205	1,732,028		24,163,594	1,819,517
TOTAL		1,402,791,258	67,576,277		1,421,378,323	69,016,382

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LIBERTY COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		54,014	54,014
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	699	15,763	4,731	673	15,224	4,569
Tillable Non-Irrigated (30%)	585,219	11,238,932	3,371,757	560,352	11,235,374	3,370,694
Grazing (30%)	295,282	984,939	295,566	231,851	961,875	288,648
Wild Hay (30%)	5,251	54,880	16,465	4,627	53,089	15,928
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	886,451	12,294,514	3,688,519	797,503	12,265,562	3,679,839
CLASS 4						
Land and Improvements:						
Residential (3.86%)		17,141,418	661,674		17,039,521	657,734
Residential Low Income (0%-3.474%)		308,874	9,169		460,997	13,993
Mobile Homes (3.86%)		1,154,078	44,544		370,153	14,287
Mobile Homes Low Income (0%-3.474%)		0	0		11,388	396
Commercial (3.86%)		4,692,648	181,130		4,587,906	177,099
Industrial (3.86%)		2,284,025	88,165		2,388,608	92,201
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		25,581,043	984,682		24,858,573	955,710
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,216,980	126,509		3,592,185	107,765
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		4,216,980	126,509		3,592,185	107,765
CLASS 6						
Livestock (4%)		4,084,067	163,364		4,466,002	178,630
Lease and Rental Equipment (4%)		0	0		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		4,084,067	163,364		4,466,002	178,630
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,110,055	99,925		848,412	76,382
Farm Implements (9%)		16,664,064	1,499,771		16,960,765	1,526,474
Buses, Trucks, and Trailers (9%)		1,329,345	119,641		1,321,260	118,913
Furniture and Fixtures (9%)		413,520	37,220		387,071	34,840
Broadcasting Equipment (9%)		42,672	3,840		36,650	3,299
Other Business Equipment (9%)		1,443,219	129,033		1,457,827	131,208
<i>Class 8 Subtotal</i>		21,002,875	1,889,430		21,011,985	1,891,116
CLASS 9						
Utilities (12%)		9,928,077	1,191,368		9,221,328	1,106,561
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		33,443,635	1,032,646		34,622,690	1,069,045
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		33,443,635	1,032,646		34,622,690	1,069,045
CLASS 12						
Railroads (7.53%)		6,818,035	514,079		6,981,069	525,674
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		6,818,035	514,079		6,981,069	525,674
TOTAL		117,369,226	9,590,597		117,073,408	9,568,354

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LINCOLN COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		1,479,387	1,479,387		0	0
CLASS 2						
Gross Proceeds		51,360,733	1,540,822		40,666,492	1,219,995
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	5,131	85,900	25,780	5,158	88,804	26,646
Tillable Non-Irrigated (30%)	408	7,662	2,302	408	7,662	2,302
Grazing (30%)	42,025	169,518	50,933	41,150	163,912	49,251
Wild Hay (30%)	6,349	121,505	36,456	6,317	120,956	36,291
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	53,913	384,585	115,471	53,033	381,334	114,490
CLASS 4						
Land and Improvements:						
Residential (3.86%)		228,347,049	8,813,966		230,935,386	8,913,875
Residential Low Income (0%-3.474%)		5,483,198	124,132		6,597,130	151,338
Mobile Homes (3.86%)		13,346,776	515,197		13,764,231	531,309
Mobile Homes Low Income (0%-3.474%)		628,572	14,715		757,521	16,541
Commercial (3.86%)		61,225,459	2,363,293		59,715,494	2,305,008
Industrial (3.86%)		34,059,806	1,314,707		29,352,784	1,133,015
New Manufacturing (1.93%-3.474%)		1,031,956	19,916		1,036,464	20,003
Qualified Golf Courses (1.93%)		1,618,593	31,239		1,438,938	27,772
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		345,741,409	13,197,165		343,597,948	13,098,861
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		12,992,452	392,503		13,594,010	407,822
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		6,551,238	193,530		5,313,729	147,714
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		113,294	1,699		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		19,656,984	587,732		18,907,739	555,536
CLASS 6						
Livestock (4%)		2,255,431	90,235		2,306,921	92,188
Lease and Rental Equipment (4%)		178,866	7,155		35,877	1,435
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		2,434,297	97,390		2,342,798	93,623
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		67,430,591	5,683,693		56,095,080	4,683,334
Farm Implements (9%)		1,206,505	108,590		1,393,264	125,395
Buses, Trucks, and Trailers (9%)		4,679,185	421,129		4,417,418	397,656
Furniture and Fixtures (9%)		5,187,330	466,868		5,143,527	462,938
Broadcasting Equipment (9%)		458,910	41,302		493,127	44,383
Other Business Equipment (9%)		5,866,578	526,440		4,320,147	387,840
Class 8 Subtotal		84,829,099	7,248,022		71,862,563	6,101,546
CLASS 9						
Utilities (12%)		14,831,103	1,779,729		16,029,936	1,923,592
CLASS 10						
Timber Land (4%)	424,828	30,074,372	1,202,969	423,546	29,186,584	1,167,464
CLASS 11						
One Acre Farmsteads (3.088%)		26,176,617	808,263		26,805,443	827,689
One Acre Farmsteads Low Income (0%-2.779%)		406,764	7,502		535,741	8,969
Class 11 Subtotal		26,583,381	815,765		27,341,184	836,658
CLASS 12						
Railroads (7.53%)		31,813,037	2,398,702		32,568,432	2,452,402
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		31,813,037	2,398,702		32,568,432	2,452,402
TOTAL		609,188,387	30,463,154		582,885,010	27,564,167

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MADISON COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1 Net Proceeds		2,001,065	2,001,065		1,983,805	1,983,805
CLASS 2 Gross Proceeds		0	0		0	0
CLASS 3 Agricultural Land:						
Tillable Irrigated (30%)	76,183	2,789,725	836,988	76,211	2,792,261	837,748
Tillable Non-Irrigated (30%)	20,001	527,916	158,384	20,001	527,917	158,384
Grazing (30%)	875,144	3,118,110	935,603	874,353	3,117,865	935,517
Wild Hay (30%)	19,862	528,029	158,419	19,853	526,294	157,900
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	991,190	6,963,780	2,089,394	990,418	6,964,337	2,089,549
CLASS 4 Land and Improvements:						
Residential (3.86%)		134,306,078	5,184,270		133,332,899	5,146,661
Residential Low Income (0%-3.474%)		2,307,604	55,633		2,168,709	51,737
Mobile Homes (3.86%)		3,142,522	121,306		3,292,352	127,088
Mobile Homes Low Income (0%-3.474%)		104,710	2,213		114,436	2,256
Commercial (3.86%)		34,504,306	1,331,880		38,679,082	1,493,037
Industrial (3.86%)		4,795,818	185,119		4,748,584	183,297
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		179,161,038	6,880,421		182,336,062	7,004,076
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,742,909	142,284		4,694,786	140,844
Qualified New Industrial (3%)		117,600	3,528		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		4,860,509	145,812		4,694,786	140,844
CLASS 6						
Livestock (4%)		25,749,106	1,029,957		25,970,442	1,038,791
Lease and Rental Equipment (4%)		57,830	2,313		35,208	1,409
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		25,806,936	1,032,270		26,005,650	1,040,200
CLASS 7 Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		17,910,805	1,611,983		17,729,720	1,595,691
Farm Implements (9%)		9,253,079	832,784		9,453,219	850,794
Buses, Trucks, and Trailers (9%)		4,616,448	415,480		4,243,471	381,911
Furniture and Fixtures (9%)		3,549,479	319,460		3,074,127	276,685
Broadcasting Equipment (9%)		153,124	13,782		118,017	10,621
Other Business Equipment (9%)		3,080,163	277,229		4,045,731	364,132
<i>Class 8 Subtotal</i>		38,563,098	3,470,718		38,664,285	3,479,834
CLASS 9 Utilities (12%)		21,480,535	2,577,664		27,104,768	3,252,572
CLASS 10 Timber Land (4%)	72,413	767,916	30,691	75,236	760,970	30,413
CLASS 11						
One Acre Farmsteads (3.088%)		47,368,119	1,462,855		49,879,830	1,540,195
One Acre Farmsteads Low Income (0%-2.779%)		538,805	11,668		451,098	9,002
<i>Class 11 Subtotal</i>		47,906,924	1,474,523		50,330,928	1,549,197
CLASS 12						
Railroads (7.53%)		2,903,722	218,940		2,936,779	221,138
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		2,903,722	218,940		2,936,779	221,138
TOTAL		330,415,523	19,921,498		341,782,370	20,791,628

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MCCONE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	6,922	135,656	40,697	4,143	88,556	26,567
Tillable Non-Irrigated (30%)	537,816	9,032,153	2,709,646	534,120	9,055,999	2,716,800
Grazing (30%)	762,988	2,207,684	662,305	786,842	2,237,965	671,390
Wild Hay (30%)	6,201	84,960	25,488	8,617	92,722	27,817
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,313,927	11,460,453	3,438,136	1,333,722	11,475,242	3,442,574
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,090,516	543,894		14,050,861	542,363
Residential Low Income (0%-3.474%)		347,827	8,281		364,773	9,400
Mobile Homes (3.86%)		1,011,429	43,546		919,607	35,497
Mobile Homes Low Income (0%-3.474%)		0	0		29,881	712
Commercial (3.86%)		4,436,719	171,258		4,189,694	161,723
Industrial (3.86%)		1,134,457	43,790		1,320,519	50,972
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		21,020,948	810,768		20,875,335	800,667
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,289,587	218,687		7,731,838	231,954
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		7,289,587	218,687		7,731,838	231,954
CLASS 6						
Livestock (4%)		10,054,837	402,116		10,314,900	412,594
Lease and Rental Equipment (4%)		2,034	81		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		10,056,871	402,197		10,314,900	412,594
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		811,795	73,062		667,205	60,048
Farm Implements (9%)		17,662,574	1,589,632		16,632,930	1,496,964
Buses, Trucks, and Trailers (9%)		1,353,846	121,846		1,158,080	104,228
Furniture and Fixtures (9%)		257,602	23,184		338,305	30,447
Broadcasting Equipment (9%)		39,267	3,534		45,388	4,085
Other Business Equipment (9%)		676,497	58,287		254,678	22,084
<i>Class 8 Subtotal</i>		20,801,581	1,869,545		19,096,586	1,717,856
CLASS 9						
Utilities (12%)		1,842,331	221,039		1,786,320	214,359
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		27,926,591	862,373		28,054,930	866,336
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		27,926,591	862,373		28,054,930	866,336
CLASS 12						
Railroads (7.53%)		1,495,938	112,794		1,532,353	115,386
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		1,495,938	112,794		1,532,353	115,386
TOTAL		101,894,300	7,935,540		100,867,504	7,801,726

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MEAGHER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		106,212	3,186		111,354	3,340
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	22,163	428,005	128,416	21,910	425,530	127,673
Tillable Non-Irrigated (30%)	31,893	818,477	245,554	29,847	790,989	237,307
Grazing (30%)	791,368	2,815,261	844,710	787,966	2,821,439	846,565
Wild Hay (30%)	32,962	583,202	174,970	32,609	583,202	174,969
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	878,386	4,644,945	1,393,650	872,332	4,621,160	1,386,514
CLASS 4						
Land and Improvements:						
Residential (3.86%)		17,855,219	689,269		18,049,923	696,782
Residential Low Income (0%-3.474%)		529,052	10,736		569,449	12,373
Mobile Homes (3.86%)		1,455,670	56,182		1,238,315	47,794
Mobile Homes Low Income (0%-3.474%)		95,647	1,815		103,807	2,409
Commercial (3.86%)		4,593,446	177,296		4,635,390	178,915
Industrial (3.86%)		968,907	37,403		912,626	35,230
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		25,497,941	972,701		25,509,510	973,503
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		266,732	8,003		343,235	10,297
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		266,732	8,003		343,235	10,297
CLASS 6						
Livestock (4%)		14,276,218	571,059		14,331,423	573,232
Lease and Rental Equipment (4%)		6,953	278		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		14,283,171	571,337		14,331,423	573,232
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,057,012	185,144		1,415,116	127,368
Farm Implements (9%)		4,451,725	400,658		4,613,678	415,234
Buses, Trucks, and Trailers (9%)		814,601	73,340		710,648	63,979
Furniture and Fixtures (9%)		657,121	59,143		607,315	54,667
Broadcasting Equipment (9%)		37,998	3,420		37,134	3,341
Other Business Equipment (9%)		265,841	23,388		278,362	22,975
Class 8 Subtotal		8,284,298	745,093		7,662,253	687,564
CLASS 9						
Utilities (12%)		32,645,339	3,917,444		33,421,391	4,010,563
CLASS 10						
Timber Land (4%)	117,816	1,482,452	59,304	117,711	1,477,663	59,110
CLASS 11						
One Acre Farmsteads (3.088%)		14,247,343	439,891		14,582,265	450,239
One Acre Farmsteads Low Income (0%-2.779%)		20,330	314		25,277	424
Class 11 Subtotal		14,267,673	440,205		14,607,542	450,663
CLASS 12						
Railroads (7.53%)		0	0		0	0
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		0	0		0	0
TOTAL		101,478,763	8,110,923		102,085,531	8,154,786

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MINERAL COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	1,792	59,534	17,860	1,791	60,207	18,062
Tillable Non-Irrigated (30%)	607	22,801	6,840	607	22,906	6,872
Grazing (30%)	9,093	42,708	12,812	8,926	42,629	12,789
Wild Hay (30%)	2,232	60,723	18,217	2,229	60,721	18,216
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	13,724	185,766	55,729	13,553	186,463	55,939
CLASS 4						
Land and Improvements:						
Residential (3.86%)		27,615,595	1,065,962		28,369,524	1,095,063
Residential Low Income (0%-3.474%)		1,891,425	41,987		1,426,681	31,020
Mobile Homes (3.86%)		4,024,960	155,364		4,229,073	163,241
Mobile Homes Low Income (0%-3.474%)		298,930	6,077		211,416	4,133
Commercial (3.86%)		11,237,688	433,774		11,197,929	432,240
Industrial (3.86%)		4,622,368	178,423		4,567,806	176,317
New Manufacturing (1.93%-3.474%)		789,888	15,245		819,552	15,817
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		50,480,854	1,896,832		50,821,981	1,917,831
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		795,360	23,861		833,228	24,997
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		795,360	23,861		833,228	24,997
CLASS 6						
Livestock (4%)		541,821	21,673		532,190	21,288
Lease and Rental Equipment (4%)		970	39		10,518	421
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		542,791	21,712		542,708	21,709
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		11,621,112	915,714		12,051,371	906,208
Farm Implements (9%)		319,060	28,715		334,254	30,083
Buses, Trucks, and Trailers (9%)		364,778	32,862		404,398	36,382
Furniture and Fixtures (9%)		990,676	89,161		948,366	85,353
Broadcasting Equipment (9%)		175,176	15,766		178,714	16,084
Other Business Equipment (9%)		174,885	15,621		198,168	17,482
<i>Class 8 Subtotal</i>		13,645,687	1,097,839		14,115,271	1,091,592
CLASS 9						
Utilities (12%)		30,993,853	3,719,262		30,518,390	3,662,208
CLASS 10						
Timber Land (4%)	92,093	4,233,464	169,339	93,024	4,169,899	166,796
CLASS 11						
One Acre Farmsteads (3.088%)		7,417,212	229,043		7,737,950	238,947
One Acre Farmsteads Low Income (0%-2.779%)		79,091	1,269		53,938	830
<i>Class 11 Subtotal</i>		7,496,303	230,312		7,791,888	239,777
CLASS 12						
Railroads (7.53%)		11,826,807	891,741		11,944,899	899,451
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		11,826,807	891,741		11,944,899	899,451
TOTAL		120,200,885	8,106,627		120,924,727	8,080,300

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MISSOULA COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		998	998
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	17,353	638,198	191,459	17,255	635,174	190,552
Tillable Non-Irrigated (30%)	5,966	150,351	45,105	5,928	149,188	44,757
Grazing (30%)	108,013	581,138	174,341	107,586	553,606	166,083
Wild Hay (30%)	9,823	234,871	70,461	9,660	232,808	69,843
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	141,155	1,604,558	481,366	140,429	1,570,776	471,235
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,252,439,305	48,344,158		1,326,964,262	51,220,823
Residential Low Income (0%-3.474%)		19,831,754	437,911		22,730,615	493,800
Mobile Homes (3.86%)		45,925,879	1,772,739		46,564,478	1,797,389
Mobile Homes Low Income (0%-3.474%)		910,529	19,025		1,027,663	21,734
Commercial (3.86%)		618,140,761	23,860,233		654,184,046	25,251,506
Industrial (3.86%)		82,397,830	3,180,556		68,242,632	2,634,166
New Manufacturing (1.93%-3.474%)		7,499,977	144,749		9,516,677	191,783
Qualified Golf Courses (1.93%)		1,888,100	36,440		1,888,100	36,440
Remodeled Commercial (0.772%-3.86%)		176,900	2,390		176,900	5,122
Nonproductive Land Under 20 Acres (3.86%)		28,572	571		29,423	1,136
Out of Production Ag/Timber (3.86%)		0	0		860	33
<i>Class 4 Subtotal</i>		2,029,239,607	77,798,772		2,131,325,656	81,653,932
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		19,217,974	576,539		20,683,651	620,509
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		12,315,912	369,477		10,044,253	301,328
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		169,622	5,089		151,365	4,541
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		31,703,508	951,105		30,879,269	926,378
CLASS 6						
Livestock (4%)		5,123,325	204,932		5,325,439	213,019
Lease and Rental Equipment (4%)		998,441	39,938		730,561	29,222
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,121,766	244,870		6,056,000	242,241
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		169,681,563	14,796,831		180,941,760	15,774,025
Farm Implements (9%)		2,563,175	230,686		2,683,531	241,518
Buses, Trucks, and Trailers (9%)		7,275,164	654,764		6,689,694	602,068
Furniture and Fixtures (9%)		46,848,457	4,216,361		52,060,238	4,685,421
Broadcasting Equipment (9%)		3,579,210	322,130		4,372,985	393,568
Other Business Equipment (9%)		7,689,828	688,530		8,351,227	748,383
<i>Class 8 Subtotal</i>		237,637,397	20,909,302		255,099,435	22,444,983
CLASS 9						
Utilities (12%)		121,272,909	14,552,748		127,377,615	15,285,313
CLASS 10						
Timber Land (4%)	559,376	29,545,343	1,181,814	559,597	29,325,734	1,173,030
CLASS 11						
One Acre Farmsteads (3.088%)		53,049,422	1,638,166		55,690,673	1,719,729
One Acre Farmsteads Low Income (0%-2.779%)		331,398	7,295		645,393	12,809
<i>Class 11 Subtotal</i>		53,380,820	1,645,461		56,336,066	1,732,538
CLASS 12						
Railroads (7.53%)		21,808,397	1,644,353		22,471,607	1,692,112
Airlines (7.53%)		9,405,084	709,144		9,037,600	680,531
<i>Class 12 Subtotal</i>		31,213,481	2,353,497		31,509,207	2,372,643
TOTAL		2,541,719,389	120,118,935		2,669,480,756	126,303,291

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MUSSELSHELL COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	12,491	410,852	123,256	12,491	410,694	123,208
Tillable Non-Irrigated (30%)	113,108	2,277,455	683,237	112,056	2,254,468	676,340
Grazing (30%)	770,203	2,328,012	698,404	770,624	2,333,019	699,906
Wild Hay (30%)	6,783	77,824	23,347	6,783	77,824	23,347
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	902,585	5,094,143	1,528,244	901,954	5,076,005	1,522,801
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,383,905	1,443,018		38,047,235	1,468,624
Residential Low Income (0%-3.474%)		1,379,519	29,180		1,227,187	26,515
Mobile Homes (3.86%)		3,624,828	139,918		3,642,048	140,583
Mobile Homes Low Income (0%-3.474%)		114,102	1,836		76,227	1,512
Commercial (3.86%)		9,387,501	362,358		9,140,044	352,805
Industrial (3.86%)		277,530	10,713		259,648	10,023
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		52,167,385	1,987,023		52,392,389	2,000,062
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,514,002	105,420		3,743,864	112,316
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		3,514,002	105,420		3,743,864	112,316
CLASS 6						
Livestock (4%)		8,858,302	354,332		9,638,232	385,531
Lease and Rental Equipment (4%)		25,783	1,031		23,472	939
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		8,884,085	355,363		9,661,704	386,470
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,996,224	269,660		3,049,097	274,419
Farm Implements (9%)		3,980,205	358,218		4,094,489	368,504
Buses, Trucks, and Trailers (9%)		1,131,851	101,886		1,083,556	97,499
Furniture and Fixtures (9%)		753,367	67,803		874,984	78,749
Broadcasting Equipment (9%)		37,341	3,361		42,378	3,814
Other Business Equipment (9%)		2,941,165	261,476		2,632,772	234,914
<i>Class 8 Subtotal</i>		11,840,153	1,062,404		11,777,276	1,057,899
CLASS 9						
Utilities (12%)		9,300,259	1,116,032		9,578,062	1,149,367
CLASS 10						
Timber Land (4%)	92,003	1,620,738	64,829	92,186	1,637,675	65,507
CLASS 11						
One Acre Farmsteads (3.088%)		18,127,250	559,770		18,883,776	583,130
One Acre Farmsteads Low Income (0%-2.779%)		57,951	777		121,177	1,074
<i>Class 11 Subtotal</i>		18,185,201	560,547		19,004,953	584,204
CLASS 12						
Railroads (7.53%)		0	0		0	0
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		0	0		0	0
TOTAL		110,605,966	6,779,862		112,871,928	6,878,626

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PARK COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		15,295,918	458,878		13,958,103	418,743
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	46,067	1,198,721	359,648	44,879	1,190,978	357,321
Tillable Non-Irrigated (30%)	37,484	1,070,789	321,244	38,235	1,098,775	329,641
Grazing (30%)	644,236	2,676,431	803,128	635,825	2,641,849	792,759
Wild Hay (30%)	8,689	198,014	59,411	8,599	182,100	54,638
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	736,476	5,143,955	1,543,431	727,538	5,113,702	1,534,359
CLASS 4						
Land and Improvements:						
Residential (3.86%)		210,341,263	8,119,091		214,947,270	8,296,884
Residential Low Income (0%-3.474%)		5,410,177	142,021		5,737,702	132,814
Mobile Homes (3.86%)		11,212,513	432,819		11,504,483	444,076
Mobile Homes Low Income (0%-3.474%)		284,628	7,322		306,221	7,259
Commercial (3.86%)		57,445,182	2,217,387		58,825,903	2,270,685
Industrial (3.86%)		3,959,922	152,849		4,427,704	170,906
New Manufacturing (1.93%-3.474%)		10,175,946	196,395		10,175,946	196,395
Qualified Golf Courses (1.93%)		354,325	6,838		354,325	6,838
Remodeled Commercial (0.772%-3.86%)		765,551	11,162		765,551	15,823
Nonproductive Land Under 20 Acres (3.86%)		226,975	4,540		141,137	5,447
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		300,176,482	11,290,424		307,186,242	11,547,127
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,229,982	186,900		7,008,575	218,410
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,877,707	28,166		1,807,311	27,110
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		8,107,689	215,066		8,815,886	245,520
CLASS 6						
Livestock (4%)		15,175,781	607,038		13,853,900	554,063
Lease and Rental Equipment (4%)		120,792	4,832		86,994	3,480
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		15,296,573	611,870		13,940,894	557,543
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		20,886,334	1,201,726		21,482,416	1,228,768
Farm Implements (9%)		6,456,285	581,067		6,617,366	595,564
Buses, Trucks, and Trailers (9%)		1,925,318	173,256		2,231,864	200,868
Furniture and Fixtures (9%)		5,665,071	509,868		5,732,613	515,947
Broadcasting Equipment (9%)		260,080	23,407		259,901	23,391
Other Business Equipment (9%)		1,833,796	159,580		2,385,117	207,232
<i>Class 8 Subtotal</i>		37,026,884	2,648,904		38,709,277	2,771,770
CLASS 9						
Utilities (12%)		39,004,753	4,680,574		41,305,565	4,956,664
CLASS 10						
Timber Land (4%)	92,999	1,861,237	74,447	97,836	2,391,220	95,651
CLASS 11						
One Acre Farmsteads (3.088%)		47,824,949	1,476,890		48,563,004	1,499,682
One Acre Farmsteads Low Income (0%-2.779%)		84,569	1,348		295,556	5,156
<i>Class 11 Subtotal</i>		47,909,518	1,478,238		48,858,560	1,504,838
CLASS 12						
Railroads (7.53%)		8,672,726	653,923		9,092,373	684,654
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		8,672,726	653,923		9,092,373	684,654
TOTAL		478,495,735	23,655,755		489,371,822	24,316,869

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PETROLEUM COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	6,212	182,189	54,659	6,212	182,189	54,659
Tillable Non-Irrigated (30%)	61,852	970,325	291,108	62,741	986,567	295,966
Grazing (30%)	523,947	1,502,191	450,608	525,363	1,486,154	445,797
Wild Hay (30%)	5,374	145,102	43,533	5,375	145,102	43,533
Eligible Mining Claims (30%)		2,752	832		1,861	572
<i>Class 3 Subtotal</i>	597,385	2,802,559	840,740	599,691	2,801,873	840,527
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,554,099	59,987		1,487,555	57,420
Residential Low Income (0%-3.474%)		59,888	1,466		77,993	1,977
Mobile Homes (3.86%)		859,166	33,168		966,203	37,285
Mobile Homes Low Income (0%-3.474%)		0	0		0	0
Commercial (3.86%)		368,157	14,206		588,451	22,712
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		2,841,310	108,827		3,120,202	119,394
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,333,934	71,560		2,510,833	75,324
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		2,333,934	71,560		2,510,833	75,324
CLASS 6						
Livestock (4%)		8,294,130	331,757		8,756,408	350,649
Lease and Rental Equipment (4%)		0	0		10,267	411
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		8,294,130	331,757		8,766,675	351,060
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		169,888	15,285		379,122	34,119
Farm Implements (9%)		2,623,136	236,085		3,022,744	272,040
Buses, Trucks, and Trailers (9%)		223,167	20,112		238,583	21,473
Furniture and Fixtures (9%)		30,505	2,746		23,297	2,099
Broadcasting Equipment (9%)		0	0		0	0
Other Business Equipment (9%)		221,769	19,958		222,585	20,033
<i>Class 8 Subtotal</i>		3,268,465	294,186		3,886,331	349,764
CLASS 9						
Utilities (12%)		256,854	30,822		235,285	28,233
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		4,372,622	134,936		4,552,943	140,484
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		4,372,622	134,936		4,552,943	140,484
CLASS 12						
Railroads (7.53%)		0	0		0	0
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		0	0		0	0
TOTAL		24,169,874	1,812,828		25,874,142	1,904,786

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PHILLIPS COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		46,911,893	1,407,357		50,465,866	1,513,976
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	55,190	747,380	224,214	43,768	739,414	221,824
Tillable Non-Irrigated (30%)	403,598	7,387,274	2,216,182	399,632	7,392,499	2,217,750
Grazing (30%)	1,161,013	368,817	1,109,645	1,163,773	3,692,426	1,107,728
Wild Hay (30%)	22,251	359,410	107,823	22,331	359,410	107,823
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	1,642,052	8,862,881	3,657,864	1,629,504	12,183,749	3,655,125
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,999,009	1,466,762		37,834,514	1,460,411
Residential Low Income (0%-3.474%)		2,174,026	55,553		2,442,045	59,806
Mobile Homes (3.86%)		3,551,403	137,084		3,409,224	131,596
Mobile Homes Low Income (0%-3.474%)		77,243	1,351		96,216	2,285
Commercial (3.86%)		15,315,673	591,184		14,983,029	578,344
Industrial (3.86%)		2,755,651	106,368		3,033,874	117,107
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		142,560	2,751		139,711	2,697
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		13,585	272		15,832	611
Out of Production Ag/Timber (3.86%)		18,078	140		0	0
Class 4 Subtotal		62,047,228	2,361,465		61,954,445	2,352,857
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,388,280	221,650		7,612,229	228,367
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,388,280	221,650		7,612,229	228,367
CLASS 6						
Livestock (4%)		22,197,508	887,901		23,007,215	920,290
Lease and Rental Equipment (4%)		36,922	1,477		31,388	1,256
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		22,234,430	889,378		23,038,603	921,546
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		23,098,582	2,078,871		29,438,542	2,649,468
Farm Implements (9%)		13,668,876	1,230,199		13,804,316	1,242,388
Buses, Trucks, and Trailers (9%)		5,580,700	502,308		5,367,655	483,089
Furniture and Fixtures (9%)		1,613,152	145,184		1,604,024	144,362
Broadcasting Equipment (9%)		168,165	15,135		103,548	9,320
Other Business Equipment (9%)		916,332	82,470		1,318,013	117,824
Class 8 Subtotal		45,045,807	4,054,167		51,636,098	4,646,451
CLASS 9						
Utilities (12%)		42,638,658	5,116,638		42,710,371	5,125,245
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		25,739,566	794,837		25,870,180	798,870
One Acre Farmsteads Low Income (0%-2.779%)		117,421	2,447		110,579	2,192
Class 11 Subtotal		25,856,987	797,284		25,980,759	801,062
CLASS 12						
Railroads (7.53%)		13,623,359	1,027,201		13,953,492	1,050,698
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		13,623,359	1,027,201		13,953,492	1,050,698
TOTAL		274,609,523	19,533,004		289,535,612	20,295,327

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PONDERA COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	90,961	1,507,125	452,171	90,532	1,503,324	451,037
Tillable Non-Irrigated (30%)	414,554	13,794,206	4,138,453	414,143	13,814,896	4,144,673
Grazing (30%)	239,508	1,076,898	323,288	241,086	1,080,314	324,307
Wild Hay (30%)	5,411	65,528	19,662	5,643	68,929	20,685
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	750,433	16,443,757	4,933,574	751,404	16,467,463	4,940,702
CLASS 4						
Land and Improvements:						
Residential (3.86%)		49,093,639	1,895,071		49,488,986	1,910,326
Residential Low Income (0%-3.474%)		868,348	22,226		804,617	19,771
Mobile Homes (3.86%)		1,587,702	61,285		1,496,722	57,775
Mobile Homes Low Income (0%-3.474%)		27,074	540		27,074	643
Commercial (3.86%)		18,877,920	728,685		18,526,981	715,140
Industrial (3.86%)		6,650,933	256,727		9,363,965	361,447
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		259,264	5,004		254,079	4,903
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		77,364,880	2,969,538		79,962,424	3,070,005
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,590,588	197,719		7,156,726	214,704
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		6,590,588	197,719		7,156,726	214,704
CLASS 6						
Livestock (4%)		7,638,810	305,547		7,919,507	316,750
Lease and Rental Equipment (4%)		27,164	1,086		14,998	600
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		7,665,974	306,633		7,934,505	317,350
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		4,290,840	386,202		3,635,069	327,192
Farm Implements (9%)		22,169,519	1,995,267		21,823,031	1,964,085
Buses, Trucks, and Trailers (9%)		2,029,017	182,652		2,139,846	192,622
Furniture and Fixtures (9%)		1,519,778	136,783		1,798,220	161,849
Broadcasting Equipment (9%)		105,624	9,507		108,111	9,729
Other Business Equipment (9%)		2,303,856	205,195		2,151,794	193,092
<i>Class 8 Subtotal</i>		32,418,634	2,915,606		31,656,071	2,848,569
CLASS 9						
Utilities (12%)		13,930,247	1,671,628		14,268,595	1,712,230
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		43,434,809	1,341,093		43,864,030	1,354,347
One Acre Farmsteads Low Income (0%-2.779%)		9,765	211		9,765	211
<i>Class 11 Subtotal</i>		43,444,574	1,341,304		43,873,795	1,354,558
CLASS 12						
Railroads (7.53%)		6,878,883	518,666		7,037,419	529,919
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		6,878,883	518,666		7,037,419	529,919
TOTAL		204,737,537	14,854,668		208,356,998	14,988,037

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

POWDER RIVER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	1,244	17,454	5,236	1,244	17,454	5,236
Tillable Non-Irrigated (30%)	66,960	1,803,685	541,114	65,420	1,759,585	527,885
Grazing (30%)	1,225,688	3,604,008	1,081,238	1,226,744	3,609,794	1,082,973
Wild Hay (30%)	49,631	603,842	181,175	50,032	607,673	182,327
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,343,523	6,028,989	1,808,763	1,343,440	5,994,506	1,798,421
CLASS 4						
Land and Improvements:						
Residential (3.86%)		10,069,170	388,685		10,288,667	397,153
Residential Low Income (0%-3.474%)		151,492	3,411		136,646	2,603
Mobile Homes (3.86%)		1,632,044	62,991		1,885,494	72,778
Mobile Homes Low Income (0%-3.474%)		54,358	669		61,477	1,188
Commercial (3.86%)		4,485,591	173,150		4,414,034	170,381
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		16,392,655	628,906		16,786,318	644,103
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,130,910	213,928		7,239,795	217,193
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		7,130,910	213,928		7,239,795	217,193
CLASS 6						
Livestock (4%)		19,716,145	788,651		21,006,178	840,213
Lease and Rental Equipment (4%)		3,825	153		1,582	63
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		19,719,970	788,804		21,007,760	840,276
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,246,908	112,226		1,245,721	112,118
Farm Implements (9%)		7,960,915	716,482		8,840,145	795,605
Buses, Trucks, and Trailers (9%)		1,227,194	110,821		1,174,588	105,722
Furniture and Fixtures (9%)		422,384	38,019		405,995	36,544
Broadcasting Equipment (9%)		32,731	2,946		36,196	3,258
Other Business Equipment (9%)		7,704,009	693,286		8,677,297	780,955
<i>Class 8 Subtotal</i>		18,594,141	1,673,780		20,379,942	1,834,202
CLASS 9						
Utilities (12%)		3,664,193	439,704		3,700,852	444,103
CLASS 10						
Timber Land (4%)	12,205	91,080	3,647	12,205	90,663	3,629
CLASS 11						
One Acre Farmsteads (3.088%)		19,048,456	588,260		18,973,056	585,930
One Acre Farmsteads Low Income (0%-2.779%)		12,288	228		12,288	303
<i>Class 11 Subtotal</i>		19,060,744	588,488		18,985,344	586,233
CLASS 12						
Railroads (7.53%)		0	0		0	0
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		0	0		0	0
TOTAL		90,682,682	6,146,020		94,185,180	6,368,160

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

POWELL COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		33,225	33,225		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	39,279	626,423	187,948	39,396	629,174	188,733
Tillable Non-Irrigated (30%)	3,499	89,703	26,912	3,280	80,767	24,231
Grazing (30%)	378,697	1,562,446	468,830	378,798	1,565,955	469,883
Wild Hay (30%)	13,494	306,881	92,072	13,501	306,973	92,100
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	434,969	2,585,453	775,762	434,975	2,582,869	774,947
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,657,510	2,148,314		54,377,889	2,098,966
Residential Low Income (0%-3.474%)		2,143,607	53,538		2,265,211	57,284
Mobile Homes (3.86%)		3,461,261	133,616		3,758,866	145,107
Mobile Homes Low Income (0%-3.474%)		236,170	4,134		228,598	4,165
Commercial (3.86%)		15,876,692	612,838		15,279,715	589,792
Industrial (3.86%)		2,968,235	114,574		3,037,315	117,240
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		80,343,475	3,067,014		78,947,594	3,012,554
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,827,688	114,830		4,280,138	128,404
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		135,552	4,067		130,869	3,926
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		3,963,240	118,897		4,411,007	132,330
CLASS 6						
Livestock (4%)		12,669,331	506,785		13,222,931	528,879
Lease and Rental Equipment (4%)		25,871	1,035		5,792	232
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		12,695,202	507,820		13,228,723	529,111
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		8,873,814	798,655		9,324,665	839,232
Farm Implements (9%)		4,112,725	370,149		4,227,760	380,498
Buses, Trucks, and Trailers (9%)		1,327,072	119,438		1,372,166	123,495
Furniture and Fixtures (9%)		1,432,205	128,905		1,529,901	137,694
Broadcasting Equipment (9%)		91,981	8,278		93,639	8,427
Other Business Equipment (9%)		533,180	48,014		581,823	52,387
<i>Class 8 Subtotal</i>		16,370,977	1,473,439		17,129,954	1,541,733
CLASS 9						
Utilities (12%)		38,029,307	4,563,515		38,403,593	4,608,435
CLASS 10						
Timber Land (4%)	228,805	8,603,603	344,155	229,120	8,602,320	344,108
CLASS 11						
One Acre Farmsteads (3.088%)		19,833,269	612,388		21,098,047	651,445
One Acre Farmsteads Low Income (0%-2.779%)		100,718	1,751		223,521	3,907
<i>Class 11 Subtotal</i>		19,933,987	614,139		21,321,568	655,352
CLASS 12						
Railroads (7.53%)		11,245,604	847,919		11,417,150	859,711
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		11,245,604	847,919		11,417,150	859,711
TOTAL		193,804,073	12,345,885		196,044,778	12,458,281

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PRAIRIE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	12,363	628,030	188,431	12,322	621,419	186,437
Tillable Non-Irrigated (30%)	114,777	1,828,549	548,587	114,745	1,827,132	548,159
Grazing (30%)	441,310	1,189,646	356,916	441,242	1,189,377	356,824
Wild Hay (30%)	7,897	92,171	27,660	8,036	92,972	27,903
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	576,347	3,738,396	1,121,594	576,345	3,730,900	1,119,323
CLASS 4						
Land and Improvements:						
Residential (3.86%)		7,661,703	295,739		7,823,017	301,972
Residential Low Income (0%-3.474%)		304,368	7,804		304,484	7,504
Mobile Homes (3.86%)		1,084,144	39,348		685,925	26,479
Mobile Homes Low Income (0%-3.474%)		14,808	468		21,413	569
Commercial (3.86%)		2,209,341	85,278		2,021,028	78,015
Industrial (3.86%)		493,672	19,056		394,359	15,224
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		11,768,036	447,693		11,250,226	429,763
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,241,271	67,238		2,616,389	78,492
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		2,241,271	67,238		2,616,389	78,492
CLASS 6						
Livestock (4%)		9,879,978	395,209		10,281,935	411,271
Lease and Rental Equipment (4%)		0	0		2,398	96
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		9,879,978	395,209		10,284,333	411,367
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		568,299	51,152		470,220	42,330
Farm Implements (9%)		6,385,071	574,660		6,586,084	592,740
Buses, Trucks, and Trailers (9%)		565,465	50,903		588,262	52,955
Furniture and Fixtures (9%)		213,235	19,194		240,259	21,624
Broadcasting Equipment (9%)		37,289	3,358		36,162	3,152
Other Business Equipment (9%)		362,061	32,594		513,738	46,240
<i>Class 8 Subtotal</i>		8,131,420	731,861		8,434,725	759,041
CLASS 9						
Utilities (12%)		3,643,415	437,211		3,637,908	436,548
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		10,171,188	314,558		10,550,592	325,808
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		10,171,188	314,558		10,550,592	325,808
CLASS 12						
Railroads (7.53%)		10,357,113	780,928		10,594,948	797,800
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		10,357,113	780,928		10,594,948	797,800
TOTAL		59,930,817	4,296,292		61,100,021	4,358,142

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

RAVALLI COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	53,910	2,015,089	604,620	53,440	1,999,089	599,824
Tillable Non-Irrigated (30%)	6,897	196,166	58,856	6,906	196,384	58,920
Grazing (30%)	176,621	1,386,192	416,034	176,353	1,383,811	415,326
Wild Hay (30%)	2,367	45,706	13,714	2,361	45,649	13,696
Eligible Mining Claims (30%)		20	6		20	6
<i>Class 3 Subtotal</i>	239,795	3,643,173	1,093,230	239,060	3,624,953	1,087,772
CLASS 4						
Land and Improvements:						
Residential (3.86%)		366,304,952	14,139,083		381,454,761	14,723,874
Residential Low Income (0%-3.474%)		13,848,487	320,475		14,019,247	312,680
Mobile Homes (3.86%)		14,460,453	558,217		15,783,810	609,292
Mobile Homes Low Income (0%-3.474%)		1,380,763	30,687		1,430,207	32,917
Commercial (3.86%)		80,550,643	3,109,263		83,709,218	3,231,201
Industrial (3.86%)		5,217,516	201,399		5,695,727	219,858
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		100,000	1,930		100,000	1,930
Remodeled Commercial (0.772%-3.86%)		701,723	20,025		404,396	10,216
Nonproductive Land Under 20 Acres (3.86%)		1,948,829	38,982		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		484,513,366	18,420,061		502,597,366	19,141,968
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,837,241	325,333		11,072,213	332,168
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasobol Related (3%)		0	0		0	0
Research and Development (0%-3%)		3,192,161	68,184		3,208,211	70,065
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		14,029,402	393,517		14,280,424	402,233
CLASS 6						
Livestock (4%)		14,244,034	569,851		13,837,761	553,225
Lease and Rental Equipment (4%)		357,647	14,308		183,322	7,333
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		14,601,681	584,159		14,021,083	560,558
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		11,413,738	1,027,298		10,792,901	970,424
Farm Implements (9%)		6,603,242	594,288		6,816,116	613,453
Buses, Trucks, and Trailers (9%)		4,397,454	396,206		5,078,718	457,536
Furniture and Fixtures (9%)		7,747,617	697,322		8,842,237	795,848
Broadcasting Equipment (9%)		284,027	25,563		321,531	28,938
Other Business Equipment (9%)		500,917	39,974		470,857	40,272
<i>Class 8 Subtotal</i>		30,946,995	2,780,651		32,322,360	2,906,471
CLASS 9						
Utilities (12%)		27,896,996	3,347,640		28,561,690	3,427,404
CLASS 10						
Timber Land (4%)	95,097	6,555,249	262,228	95,089	6,552,657	262,130
CLASS 11						
One Acre Farmsteads (3.088%)		127,402,937	3,933,896		130,511,421	4,029,896
One Acre Farmsteads Low Income (0%-2.779%)		1,909,112	35,428		2,035,634	36,353
<i>Class 11 Subtotal</i>		129,312,049	3,969,324		132,547,055	4,066,249
CLASS 12						
Railroads (7.53%)		2,484,173	187,307		2,508,979	188,927
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		2,484,173	187,307		2,508,979	188,927
TOTAL		713,983,084	31,038,117		737,016,567	32,043,712

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

RICHLAND COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	40,827	1,810,895	543,291	40,154	1,788,853	536,678
Tillable Non-Irrigated (30%)	386,892	6,711,402	2,013,453	386,148	6,687,095	2,006,161
Grazing (30%)	763,108	2,808,701	842,722	761,376	2,799,841	840,061
Wild Hay (30%)	21,324	295,574	88,681	21,229	294,599	88,385
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,212,151	11,626,572	3,488,147	1,208,907	11,570,388	3,471,285
CLASS 4						
Land and Improvements:						
Residential (3.86%)		92,156,726	3,557,044		91,295,041	3,523,800
Residential Low Income (0%-3.474%)		3,102,768	66,476		2,966,751	65,716
Mobile Homes (3.86%)		3,464,325	138,172		3,295,721	132,459
Mobile Homes Low Income (0%-3.474%)		85,174	2,179		51,155	1,411
Commercial (3.86%)		50,928,305	1,965,802		49,347,138	1,904,785
Industrial (3.86%)		10,193,518	393,470		10,707,062	413,293
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		383,975	7,410		383,975	7,410
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		160,314,791	6,130,553		158,046,843	6,048,874
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		14,198,900	425,963		17,278,027	518,343
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		3,380,670	101,420
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		14,198,900	425,963		20,658,697	619,763
CLASS 6						
Livestock (4%)		10,560,828	676,201		10,474,762	418,994
Lease and Rental Equipment (4%)		11,622	465		33,106	1,326
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		10,572,450	676,666		10,507,868	420,320
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		23,276,524	2,094,898		22,300,063	2,007,000
Farm Implements (9%)		21,297,732	1,916,797		21,027,932	1,892,512
Buses, Trucks, and Trailers (9%)		3,226,174	297,822		3,385,426	304,688
Furniture and Fixtures (9%)		3,478,952	313,111		3,388,946	305,012
Broadcasting Equipment (9%)		247,743	22,299		228,145	20,534
Other Business Equipment (9%)		24,349,380	2,191,475		22,477,774	2,023,015
<i>Class 8 Subtotal</i>		75,876,505	6,836,402		72,808,286	6,552,761
CLASS 9						
Utilities (12%)		26,268,143	3,152,180		26,113,885	3,133,664
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		35,566,335	1,098,357		35,391,841	1,092,974
One Acre Farmsteads Low Income (0%-2.779%)		267,201	5,513		297,563	5,923
<i>Class 11 Subtotal</i>		35,833,536	1,103,870		35,689,404	1,098,897
CLASS 12						
Railroads (7.53%)		5,064,985	381,899		5,188,280	390,677
Airlines (7.53%)		62,074	7,449		126,390	9,517
<i>Class 12 Subtotal</i>		5,127,059	389,348		5,314,670	400,194
TOTAL		339,817,956	22,203,129		340,710,041	21,745,758

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

ROOSEVELT COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	3,995	106,645	32,004	4,932	133,712	40,123
Tillable Non-Irrigated (30%)	542,964	10,434,251	3,130,908	546,654	10,488,524	3,146,720
Grazing (30%)	389,223	1,458,175	437,773	386,772	1,448,023	434,720
Wild Hay (30%)	18,484	295,639	88,718	17,957	283,904	85,199
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	954,666	12,294,710	3,689,403	956,315	12,354,163	3,706,762
CLASS 4						
Land and Improvements:						
Residential (3.86%)		49,213,359	1,896,563		48,860,645	1,876,278
Residential Low Income (0%-3.474%)		1,230,678	26,783		1,068,353	22,129
Mobile Homes (3.86%)		4,318,030	166,682		4,036,561	155,303
Mobile Homes Low Income (0%-3.474%)		116,184	3,098		111,469	2,913
Commercial (3.86%)		17,139,788	657,531		17,312,651	656,124
Industrial (3.86%)		6,051,597	233,597		6,701,857	258,701
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		87,834	1,695		87,834	1,695
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		78,157,470	2,985,949		78,179,370	2,973,143
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,643,258	199,298		6,310,800	189,324
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		6,643,258	199,298		6,310,800	189,324
CLASS 6						
Livestock (4%)		5,577,846	223,112		5,789,155	231,568
Lease and Rental Equipment (4%)		59,759	2,390		38,616	1,545
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		5,637,605	225,502		5,827,771	233,113
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		4,346,490	391,196		3,919,241	352,753
Farm Implements (9%)		17,601,618	1,584,164		17,371,828	1,563,476
Buses, Trucks, and Trailers (9%)		1,785,261	160,681		1,778,505	160,109
Furniture and Fixtures (9%)		1,968,648	177,178		1,955,940	176,038
Broadcasting Equipment (9%)		203,410	18,307		197,780	17,802
Other Business Equipment (9%)		11,785,226	1,060,692		9,959,435	896,364
<i>Class 8 Subtotal</i>		37,690,653	3,392,218		35,182,729	3,166,542
CLASS 9						
Utilities (12%)		95,508,707	11,461,042		95,230,806	11,427,703
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		32,249,886	996,052		32,378,122	1,000,017
One Acre Farmsteads Low Income (0%-2.779%)		59,243	1,127		68,086	1,231
<i>Class 11 Subtotal</i>		32,309,129	997,179		32,446,208	1,001,248
CLASS 12						
Railroads (7.53%)		27,202,679	2,051,082		27,843,612	2,096,623
Airlines (7.53%)		45,776	3,451		89,456	6,736
<i>Class 12 Subtotal</i>		27,248,455	2,054,533		27,933,068	2,103,359
TOTAL		295,489,987	25,005,124		293,464,915	24,801,194

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

ROSEBUD COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	27,154	1,100,673	330,209	27,194	1,104,348	331,311
Tillable Non-Irrigated (30%)	136,613	2,621,354	786,409	136,495	2,618,286	785,488
Grazing (30%)	2,200,692	5,445,523	1,633,720	2,200,665	5,444,519	1,633,416
Wild Hay (30%)	22,711	375,496	112,652	22,711	375,493	112,651
Eligible Mining Claims (30%)		0	0		0	0
Class 3 Subtotal	2,387,170	9,543,046	2,862,990	2,387,065	9,542,646	2,862,866
CLASS 4						
Land and Improvements:						
Residential (3.86%)		65,330,662	2,521,926		65,660,266	2,534,636
Residential Low Income (0%-3.474%)		890,004	22,378		933,359	24,245
Mobile Homes (3.86%)		11,561,571	446,279		11,538,575	445,385
Mobile Homes Low Income (0%-3.474%)		122,099	3,307		115,245	3,169
Commercial (3.86%)		24,788,525	956,823		22,618,055	873,043
Industrial (3.86%)		19,482,109	752,009		25,893,282	999,481
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		122,174,970	4,702,722		126,758,782	4,879,959
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,915,781	327,477		10,988,841	329,665
Qualified New Industrial (3%)		63,020,796	1,890,623		57,947,255	1,738,418
Pollution Control (3%)		366,893,331	11,006,800		367,141,154	11,014,233
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		440,829,908	13,224,900		436,077,250	13,082,316
CLASS 6						
Livestock (4%)		19,481,098	779,250		19,860,958	794,398
Lease and Rental Equipment (4%)		308,333	27,747		9,894	396
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		19,789,431	806,997		19,870,852	794,794
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		59,938,551	5,394,475		67,532,784	6,077,965
Farm Implements (9%)		7,516,091	676,459		7,530,297	677,736
Buses, Trucks, and Trailers (9%)		5,776,512	516,873		5,465,955	492,011
Furniture and Fixtures (9%)		2,371,737	213,452		2,087,428	187,869
Broadcasting Equipment (9%)		382,810	34,451		322,924	29,066
Other Business Equipment (9%)		11,165,057	998,951		11,003,057	980,052
Class 8 Subtotal		87,150,758	7,834,661		93,942,445	8,444,699
CLASS 9						
Utilities (12%)		1,220,856,450	146,502,771		1,257,506,971	150,900,839
CLASS 10						
Timber Land (4%)	35,845	259,752	10,380	35,717	259,579	10,374
CLASS 11						
One Acre Farmsteads (3.088%)		19,973,486	616,772		19,968,773	616,626
One Acre Farmsteads Low Income (0%-2.779%)		53,640	949		53,640	949
Class 11 Subtotal		20,027,126	617,721		20,022,413	617,575
CLASS 12						
Railroads (7.53%)		16,351,899	1,232,934		16,749,947	1,261,271
Airlines (7.53%)		0	0		0	0
Class 12 Subtotal		16,351,899	1,232,934		16,749,947	1,261,271
TOTAL		1,936,983,340	177,796,076		1,980,730,885	182,854,693

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SANDERS COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	19,471	477,417	143,225	18,943	458,879	137,664
Tillable Non-Irrigated (30%)	10,241	295,695	88,709	10,397	303,747	91,124
Grazing (30%)	172,858	491,834	147,550	168,537	480,306	144,092
Wild Hay (30%)	18,982	403,273	120,982	18,623	398,356	119,507
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	221,552	1,668,219	500,466	216,500	1,641,288	492,387
CLASS 4						
Land and Improvements:						
Residential (3.86%)		80,649,317	3,113,065		83,342,299	3,217,014
Residential Low Income (0%-3.474%)		3,480,160	81,609		3,758,577	85,891
Mobile Homes (3.86%)		5,166,866	199,442		4,978,638	192,148
Mobile Homes Low Income (0%-3.474%)		251,911	6,002		250,775	6,053
Commercial (3.86%)		19,422,234	749,698		19,699,572	760,404
Industrial (3.86%)		4,498,353	173,636		4,563,917	176,167
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		113,468,841	4,323,452		116,593,778	4,437,677
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,140,228	124,206		4,248,983	127,469
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		4,140,228	124,206		4,248,983	127,469
CLASS 6						
Livestock (4%)		6,027,455	241,096		6,542,130	261,686
Lease and Rental Equipment (4%)		328,854	13,154		161,418	6,457
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,356,309	254,250		6,703,548	268,143
CLASS 7						
Independent Telephone (8%)		220,044	17,604		295,256	23,620
CLASS 8						
Machinery (9%)		7,085,066	636,806		6,925,159	623,264
Farm Implements (9%)		3,265,830	293,925		3,243,871	291,948
Buses, Trucks, and Trailers (9%)		1,428,521	128,086		1,195,744	107,734
Furniture and Fixtures (9%)		1,833,586	165,023		1,896,582	170,692
Broadcasting Equipment (9%)		66,501	5,985		72,188	6,498
Other Business Equipment (9%)		310,307	21,002		323,605	23,846
<i>Class 8 Subtotal</i>		13,989,811	1,250,827		13,657,149	1,223,982
CLASS 9						
Utilities (12%)		113,086,849	13,570,422		118,084,479	14,170,136
CLASS 10						
Timber Land (4%)	277,388	16,453,207	658,128	275,729	16,113,152	644,526
CLASS 11						
One Acre Farmsteads (3.088%)		34,249,376	1,057,621		35,870,496	1,107,681
One Acre Farmsteads Low Income (0%-2.779%)		717,586	13,923		539,559	10,022
<i>Class 11 Subtotal</i>		34,966,962	1,071,544		36,410,055	1,117,703
CLASS 12						
Railroads (7.53%)		31,244,541	2,355,836		31,560,693	2,376,520
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		31,244,541	2,355,836		31,560,693	2,376,520
TOTAL		335,595,011	24,126,735		345,308,381	24,882,163

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SHERIDAN COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%)	593,768	10,403,527	3,121,242	593,229	10,397,984	3,119,578
Grazing (30%)	351,102	1,276,536	383,204	350,486	1,270,145	381,281
Wild Hay (30%)	8,824	113,726	34,125	8,845	113,842	34,160
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	953,694	11,793,789	3,538,571	952,560	11,781,971	3,535,019
CLASS 4						
Land and Improvements:						
Residential (3.86%)		35,736,220	1,379,388		35,382,387	1,365,733
Residential Low Income (0%-3.474%)		521,208	11,528		643,894	13,488
Mobile Homes (3.86%)		2,623,227	101,257		2,569,502	99,184
Mobile Homes Low Income (0%-3.474%)		74,555	1,583		70,994	1,425
Commercial (3.86%)		15,446,557	596,214		15,064,829	581,492
Industrial (3.86%)		2,603,720	100,504		2,691,590	103,893
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		57,005,487	2,190,474		56,423,196	2,165,215
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,851,759	175,561		6,137,783	184,139
Qualified New Industrial (3%)		8,553	257		7,091	213
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		5,860,312	175,818		6,144,874	184,352
CLASS 6						
Livestock (4%)		6,011,563	240,463		6,166,302	246,649
Lease and Rental Equipment (4%)		7,225	289		1,238	50
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,018,788	240,752		6,167,540	246,699
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,156,007	194,089		2,142,258	192,839
Farm Implements (9%)		20,368,180	1,833,130		19,030,554	1,712,748
Buses, Trucks, and Trailers (9%)		1,794,528	161,498		1,575,150	141,778
Furniture and Fixtures (9%)		1,356,595	122,102		1,269,151	114,232
Broadcasting Equipment (9%)		83,263	7,495		84,681	7,622
Other Business Equipment (9%)		18,077,349	1,626,974		16,801,295	1,512,358
<i>Class 8 Subtotal</i>		43,835,922	3,945,288		40,903,089	3,681,577
CLASS 9						
Utilities (12%)		5,055,442	606,657		4,943,165	593,186
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		33,181,575	1,024,724		32,969,707	1,018,177
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		33,181,575	1,024,724		32,969,707	1,018,177
CLASS 12						
Railroads (7.53%)		7,707,361	581,136		7,886,179	593,829
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		7,707,361	581,136		7,886,179	593,829
TOTAL		170,458,676	12,303,420		167,219,721	12,018,054

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SILVER BOW COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		148,726,624	4,461,800		121,382,141	3,641,464
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	2,220	73,880	22,165	2,243	67,959	20,390
Tillable Non-Irrigated (30%)	0	2,962	889	47	439	132
Grazing (30%)	146,049	487,826	146,400	136,913	487,210	146,223
Wild Hay (30%)	2,802	96,055	28,819	2,907	100,647	30,200
Eligible Mining Claims (30%)		10,247	3,079		14,362	4,315
Class 3 Subtotal	151,071	670,970	201,352	142,110	670,617	201,260
CLASS 4						
Land and Improvements:						
Residential (3.86%)		411,722,425	15,892,381		418,772,215	16,164,496
Residential Low Income (0%-3.474%)		22,306,042	501,888		21,473,942	483,888
Mobile Homes (3.86%)		13,321,838	514,224		13,857,885	534,908
Mobile Homes Low Income (0%-3.474%)		856,340	17,618		750,775	16,799
Commercial (3.86%)		173,944,398	6,714,298		180,208,536	6,956,092
Industrial (3.86%)		48,256,420	1,862,710		47,734,494	1,842,561
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		2,740,526	52,892		2,761,691	53,302
Remodeled Commercial (0.772%-3.86%)		0	0		89,732	0
Nonproductive Land Under 20 Acres (3.86%)		13,022	260		8,175	316
Out of Production Ag/Timber (3.86%)		0	0		0	0
Class 4 Subtotal		673,161,011	25,556,271		685,657,445	26,052,362
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,084,563	32,537		1,191,667	35,751
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		1,849,734	55,492		1,450,381	43,512
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,934,297	88,029		2,642,048	79,263
CLASS 6						
Livestock (4%)		1,773,175	70,934		1,671,230	66,834
Lease and Rental Equipment (4%)		314,641	12,587		260,776	10,431
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		2,087,816	83,521		1,932,006	77,265
CLASS 7						
Independent Telephone (8%)		219,938	17,594		207,188	16,575
CLASS 8						
Machinery (9%)		73,367,356	6,603,069		64,443,801	5,799,935
Farm Implements (9%)		306,898	27,619		398,457	35,863
Buses, Trucks, and Trailers (9%)		7,630,007	686,701		6,948,641	625,376
Furniture and Fixtures (9%)		15,539,735	1,398,572		22,408,702	2,016,789
Broadcasting Equipment (9%)		1,124,532	101,208		969,411	87,246
Other Business Equipment (9%)		3,219,021	289,773		2,752,260	246,014
Class 8 Subtotal		101,187,549	9,106,942		97,921,272	8,811,223
CLASS 9						
Utilities (12%)		80,059,361	9,607,123		86,912,828	10,429,538
CLASS 10						
Timber Land (4%)	22,298	411,047	16,449	22,545	425,201	17,011
CLASS 11						
One Acre Farmsteads (3.088%)		8,121,260	250,760		8,883,322	274,286
One Acre Farmsteads Low Income (0%-2.779%)		114,263	2,335		313,595	5,972
Class 11 Subtotal		8,235,523	253,095		9,196,917	280,258
CLASS 12						
Railroads (7.53%)		5,144,252	387,878		5,509,895	414,897
Airlines (7.53%)		3,529,856	266,151		4,149,506	312,457
Class 12 Subtotal		8,674,108	654,029		9,659,401	727,354
TOTAL		1,026,368,244	50,046,205		1,016,607,064	50,333,573

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

STILLWATER COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		36,431,867	1,092,956		40,249,367	1,207,481
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	20,681	911,727	273,545	20,711	912,749	273,854
Tillable Non-Irrigated (30%)	153,139	4,288,870	1,286,754	152,271	4,274,331	1,282,392
Grazing (30%)	622,748	2,406,023	721,996	663,886	2,407,953	722,578
Wild Hay (30%)	30,798	484,417	145,350	30,758	484,859	145,484
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	827,366	8,091,037	2,427,645	867,626	8,079,892	2,424,308
CLASS 4						
Land and Improvements:						
Residential (3.86%)		86,563,091	3,341,370		87,659,089	3,383,669
Residential Low Income (0%-3.474%)		2,244,471	51,922		2,358,432	51,804
Mobile Homes (3.86%)		4,131,453	159,490		4,162,577	160,693
Mobile Homes Low Income (0%-3.474%)		76,258	1,999		89,108	2,108
Commercial (3.86%)		14,688,543	566,977		15,378,806	593,625
Industrial (3.86%)		5,007,591	193,291		4,953,805	191,217
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		112,711,407	4,315,049		114,601,817	4,383,116
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,949,540	118,485		4,099,684	122,990
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		3,129,925	93,898		3,040,835	91,226
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		7,079,465	212,383		7,140,519	214,216
CLASS 6						
Livestock (4%)		13,502,911	540,127		13,927,539	557,053
Lease and Rental Equipment (4%)		66,210	2,648		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		13,569,121	542,775		13,927,539	557,053
CLASS 7						
Independent Telephone (8%)		2,355,446	188,436		2,811,449	224,915
CLASS 8						
Machinery (9%)		24,988,451	2,248,971		25,028,022	2,252,530
Farm Implements (9%)		9,122,123	820,994		8,953,532	805,821
Buses, Trucks, and Trailers (9%)		1,558,200	140,237		1,780,458	160,241
Furniture and Fixtures (9%)		2,048,402	184,356		1,802,414	162,222
Broadcasting Equipment (9%)		51,163	4,605		50,978	4,589
Other Business Equipment (9%)		4,374,199	393,682		3,211,740	286,286
<i>Class 8 Subtotal</i>		42,142,538	3,792,845		40,827,144	3,671,689
CLASS 9						
Utilities (12%)		42,439,262	5,092,712		43,825,202	5,259,028
CLASS 10						
Timber Land (4%)	7,537	11,197	451	7,548	11,214	452
CLASS 11						
One Acre Farmsteads (3.088%)		36,656,095	1,131,927		36,968,618	1,141,585
One Acre Farmsteads Low Income (0%-2.779%)		178,626	3,368		152,117	2,913
<i>Class 11 Subtotal</i>		36,834,721	1,135,295		37,120,735	1,144,498
CLASS 12						
Railroads (7.53%)		8,769,181	661,197		8,856,744	666,913
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		8,769,181	661,197		8,856,744	666,913
TOTAL		310,435,242	19,461,744		317,451,622	19,753,669

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SWEET GRASS COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	28,365	905,304	271,606	28,605	906,889	272,083
Tillable Non-Irrigated (30%)	21,370	448,609	134,588	19,715	439,441	131,838
Grazing (30%)	749,518	2,912,190	873,682	749,598	2,921,772	876,540
Wild Hay (30%)	18,701	283,641	85,099	18,475	274,498	82,355
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	817,954	4,549,744	1,364,975	816,393	4,542,600	1,362,816
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,790,372	1,458,709		37,856,142	1,461,245
Residential Low Income (0%-3.474%)		1,938,911	43,286		2,081,233	44,398
Mobile Homes (3.86%)		1,056,505	40,784		1,033,181	39,884
Mobile Homes Low Income (0%-3.474%)		146,883	3,560		134,054	3,375
Commercial (3.86%)		12,122,912	467,949		11,919,822	460,098
Industrial (3.86%)		439,626	16,971		422,403	16,306
New Manufacturing (1.93%-3.474%)		422,971	12,336		428,391	13,827
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		53,918,180	2,043,595		53,875,226	2,039,133
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,622,993	168,684		5,832,945	174,986
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		5,622,993	168,684		5,832,945	174,986
CLASS 6						
Livestock (4%)		13,937,931	557,529		13,826,281	553,008
Lease and Rental Equipment (4%)		6,584	263		9,027	361
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		13,944,515	557,792		13,835,308	553,369
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,392,471	125,341		1,301,696	117,173
Farm Implements (9%)		5,301,982	477,183		5,609,720	504,870
Buses, Trucks, and Trailers (9%)		717,389	64,584		879,227	79,150
Furniture and Fixtures (9%)		899,067	80,916		1,254,108	112,872
Broadcasting Equipment (9%)		42,905	3,862		67,295	6,057
Other Business Equipment (9%)		173,747	15,647		175,455	15,803
<i>Class 8 Subtotal</i>		8,527,561	767,533		9,287,501	835,925
CLASS 9						
Utilities (12%)		15,149,176	1,817,909		14,109,733	1,693,167
CLASS 10						
Timber Land (4%)	19,071	163,905	6,559	19,243	165,859	6,634
CLASS 11						
One Acre Farmsteads (3.088%)		30,693,132	947,754		31,099,201	960,286
One Acre Farmsteads Low Income (0%-2.779%)		99,636	1,315		108,247	1,520
<i>Class 11 Subtotal</i>		30,792,768	949,069		31,207,448	961,806
CLASS 12						
Railroads (7.53%)		8,680,255	654,489		8,767,823	660,216
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		8,680,255	654,489		8,767,823	660,216
TOTAL		141,349,097	8,330,605		141,624,443	8,288,052

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TETON COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	106,122	2,128,282	638,485	106,122	2,127,980	638,394
Tillable Non-Irrigated (30%)	425,755	12,955,893	3,886,768	425,712	12,955,009	3,886,503
Grazing (30%)	490,359	1,789,567	536,870	490,367	1,789,619	536,886
Wild Hay (30%)	24,712	384,552	115,366	24,700	384,328	115,298
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,046,948	17,258,294	5,177,489	1,046,901	17,256,936	5,177,081
CLASS 4						
Land and Improvements:						
Residential (3.86%)		52,746,394	2,036,012		53,241,160	2,055,110
Residential Low Income (0%-3.474%)		743,254	15,451		945,230	21,284
Mobile Homes (3.86%)		2,551,759	98,498		2,455,599	94,787
Mobile Homes Low Income (0%-3.474%)		34,565	684		46,549	1,124
Commercial (3.86%)		12,794,017	493,848		12,477,863	481,646
Industrial (3.86%)		6,577,134	253,877		7,879,845	304,162
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		75,447,123	2,898,370		77,046,246	2,958,113
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,506,716	315,200		11,309,512	339,286
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		10,506,716	315,200		11,309,512	339,286
CLASS 6						
Livestock (4%)		14,551,638	582,062		15,140,369	605,612
Lease and Rental Equipment (4%)		43,905	1,756		44,169	1,767
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		14,595,543	583,818		15,184,538	607,379
CLASS 7						
Independent Telephone (8%)		1,207,427	144,891		0	0
CLASS 8						
Machinery (9%)		5,538,102	498,429		3,560,594	320,454
Farm Implements (9%)		21,516,664	1,936,503		22,008,168	1,980,735
Buses, Trucks, and Trailers (9%)		2,710,672	244,109		2,780,276	250,329
Furniture and Fixtures (9%)		1,197,821	107,806		1,226,417	110,378
Broadcasting Equipment (9%)		101,811	9,163		289,202	26,029
Other Business Equipment (9%)		887,371	79,819		852,946	76,673
<i>Class 8 Subtotal</i>		31,952,441	2,875,829		30,717,603	2,764,598
CLASS 9						
Utilities (12%)		8,873,330	1,064,800		9,780,724	1,173,686
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		53,088,431	1,639,372		53,961,427	1,666,329
One Acre Farmsteads Low Income (0%-2.779%)		25,120	543		51,509	955
<i>Class 11 Subtotal</i>		53,113,551	1,639,915		54,012,936	1,667,284
CLASS 12						
Railroads (7.53%)		9,592,933	723,307		9,826,448	739,932
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		9,592,933	723,307		9,826,448	739,932
TOTAL		222,547,358	15,423,619		225,134,943	15,427,359

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TOOLE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	1,420	33,418	10,025	1,446	34,097	10,229
Tillable Non-Irrigated (30%)	672,974	15,218,682	4,565,605	672,504	15,205,013	4,561,504
Grazing (30%)	398,844	1,693,681	508,104	398,894	1,693,720	508,116
Wild Hay (30%)	5,747	114,491	34,347	5,790	114,835	34,451
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,078,985	17,060,272	5,118,081	1,078,634	17,047,665	5,114,300
CLASS 4						
Land and Improvements:						
Residential (3.86%)		42,824,508	1,653,026		43,292,852	1,671,104
Residential Low Income (0%-3.474%)		1,067,555	26,654		1,150,412	27,655
Mobile Homes (3.86%)		1,509,293	58,259		1,444,287	55,750
Mobile Homes Low Income (0%-3.474%)		14,380	211		26,946	613
Commercial (3.86%)		18,913,326	730,056		19,476,173	751,780
Industrial (3.86%)		4,266,469	164,686		4,573,622	176,542
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		289,477	5,587		289,477	5,587
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		68,885,008	2,638,479		70,253,769	2,689,031
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,917,689	237,528		8,667,911	260,036
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		7,917,689	237,528		8,667,911	260,036
CLASS 6						
Livestock (4%)		4,996,005	199,841		5,255,531	210,222
Lease and Rental Equipment (4%)		33,982	1,359		33,272	1,331
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		5,029,987	201,200		5,288,803	211,553
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		6,075,804	546,821		5,694,334	512,559
Farm Implements (9%)		18,868,963	1,697,549		18,987,143	1,708,843
Buses, Trucks, and Trailers (9%)		2,508,500	225,871		2,764,184	248,918
Furniture and Fixtures (9%)		2,573,310	231,598		2,534,398	228,096
Broadcasting Equipment (9%)		128,675	11,580		124,878	11,240
Other Business Equipment (9%)		11,855,650	1,066,875		11,095,780	996,976
<i>Class 8 Subtotal</i>		42,010,902	3,780,294		41,200,717	3,706,632
CLASS 9						
Utilities (12%)		25,094,944	3,011,393		25,119,077	3,014,291
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		41,781,631	1,290,216		40,932,725	1,264,002
One Acre Farmsteads Low Income (0%-2.779%)		0	0		0	0
<i>Class 11 Subtotal</i>		41,781,631	1,290,216		40,932,725	1,264,002
CLASS 12						
Railroads (7.53%)		18,459,942	1,391,880		18,909,304	1,423,871
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		18,459,942	1,391,880		18,909,304	1,423,871
TOTAL		226,240,375	17,669,071		227,419,971	17,683,716

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TREASURE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	20,360	923,863	277,174	20,422	923,479	277,045
Tillable Non-Irrigated (30%)	16,641	345,483	103,659	16,576	343,589	103,083
Grazing (30%)	515,610	1,236,292	370,921	514,510	1,234,999	370,521
Wild Hay (30%)	456	13,415	4,025	456	13,415	4,025
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	553,067	2,519,053	755,779	551,964	2,515,482	754,674
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,138,245	159,714		4,026,960	155,429
Residential Low Income (0%-3.474%)		141,709	3,424		189,020	5,265
Mobile Homes (3.86%)		401,822	15,516		371,002	14,323
Mobile Homes Low Income (0%-3.474%)		22,727	596		15,139	380
Commercial (3.86%)		1,267,205	48,917		1,245,187	48,066
Industrial (3.86%)		104,348	4,029		122,228	4,718
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		6,076,056	232,196		5,969,536	228,181
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,406,103	72,182		2,529,745	75,893
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		2,406,103	72,182		2,529,745	75,893
CLASS 6						
Livestock (4%)		6,744,418	269,771		7,044,866	281,791
Lease and Rental Equipment (4%)		0	0		2,558	102
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		6,744,418	269,771		7,047,424	281,893
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		527,319	47,457		528,126	47,532
Farm Implements (9%)		4,099,884	368,991		4,409,778	396,883
Buses, Trucks, and Trailers (9%)		544,415	49,011		622,396	56,035
Furniture and Fixtures (9%)		132,476	11,923		133,311	11,998
Broadcasting Equipment (9%)		19,819	1,784		18,153	1,634
Other Business Equipment (9%)		32,320	2,450		58,945	5,029
<i>Class 8 Subtotal</i>		5,356,233	481,616		5,770,709	519,111
CLASS 9						
Utilities (12%)		16,580,772	1,989,692		16,636,648	1,996,398
CLASS 10						
Timber Land (4%)	1,925	7,265	292	1,916	7,235	290
CLASS 11						
One Acre Farmsteads (3.088%)		6,850,170	211,537		6,881,999	212,519
One Acre Farmsteads Low Income (0%-2.779%)		11,155	241		0	0
<i>Class 11 Subtotal</i>		6,861,325	211,778		6,881,999	212,519
CLASS 12						
Railroads (7.53%)		11,861,740	894,375		12,150,484	914,931
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		11,861,740	894,375		12,150,484	914,931
TOTAL		58,412,965	4,907,681		59,509,262	4,983,890

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

VALLEY COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	41,671	1,398,353	419,531	41,988	1,409,586	422,918
Tillable Non-Irrigated (30%)	649,015	11,577,809	3,473,439	658,545	11,565,903	3,470,036
Grazing (30%)	715,319	2,767,476	830,363	739,170	2,776,182	833,197
Wild Hay (30%)	8,676	107,709	32,318	8,723	106,953	32,086
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,414,680	15,851,347	4,755,651	1,448,426	15,858,624	4,758,237
CLASS 4						
Land and Improvements:						
Residential (3.86%)		73,756,851	2,846,926		73,145,784	2,823,360
Residential Low Income (0%-3.474%)		1,302,700	28,751		1,264,286	28,980
Mobile Homes (3.86%)		2,609,722	100,730		2,577,425	99,486
Mobile Homes Low Income (0%-3.474%)		98,946	2,555		102,737	2,455
Commercial (3.86%)		27,182,403	1,049,266		32,112,913	1,239,563
Industrial (3.86%)		2,117,043	81,720		2,203,490	85,054
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		185,411	3,578		181,708	3,507
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		107,253,076	4,113,526		111,588,343	4,282,405
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		9,482,312	284,465		9,548,817	286,464
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		9,482,312	284,465		9,548,817	286,464
CLASS 6						
Livestock (4%)		16,724,927	668,999		16,538,990	661,531
Lease and Rental Equipment (4%)		25,570	1,021		15,995	640
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		16,750,497	670,020		16,554,985	662,171
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		2,420,506	217,854		1,799,810	161,978
Farm Implements (9%)		20,567,228	1,851,059		20,111,561	1,810,041
Buses, Trucks, and Trailers (9%)		2,102,935	189,312		2,169,725	195,284
Furniture and Fixtures (9%)		2,290,700	206,172		2,382,987	214,477
Broadcasting Equipment (9%)		140,837	12,677		125,546	11,300
Other Business Equipment (9%)		3,973,457	353,460		3,763,395	333,555
<i>Class 8 Subtotal</i>		31,495,663	2,830,534		30,353,024	2,726,635
CLASS 9						
Utilities (12%)		85,221,585	10,226,592		84,730,085	10,167,611
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		37,632,866	1,162,185		37,641,554	1,162,396
One Acre Farmsteads Low Income (0%-2.779%)		123,210	2,772		206,291	3,589
<i>Class 11 Subtotal</i>		37,756,076	1,164,957		37,847,845	1,165,985
CLASS 12						
Railroads (7.53%)		21,827,106	1,645,762		22,353,236	1,683,199
Airlines (7.53%)		31,720	2,392		59,462	4,477
<i>Class 12 Subtotal</i>		21,858,826	1,648,154		22,412,698	1,687,676
TOTAL		325,669,382	25,693,899		328,894,421	25,737,184

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

WHEATLAND COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	15,813	403,214	120,964	15,814	403,214	120,969
Tillable Non-Irrigated (30%)	97,872	1,770,024	531,001	97,704	1,766,774	530,037
Grazing (30%)	623,076	1,967,029	590,139	622,732	1,969,609	590,902
Wild Hay (30%)	21,236	313,629	94,087	21,211	313,368	94,012
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	757,997	4,453,896	1,336,191	757,461	4,452,965	1,335,920
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,556,371	561,895		14,601,823	563,653
Residential Low Income (0%-3.474%)		386,317	8,948		453,791	11,085
Mobile Homes (3.86%)		362,730	14,003		294,943	11,384
Mobile Homes Low Income (0%-3.474%)		0	0		14,969	462
Commercial (3.86%)		3,979,284	153,599		3,918,058	151,242
Industrial (3.86%)		692,370	26,726		624,791	24,117
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		19,977,072	765,171		19,908,375	761,943
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		774,457	23,236		832,572	24,980
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		774,457	23,236		832,572	24,980
CLASS 6						
Livestock (4%)		10,570,087	422,800		10,634,387	425,368
Lease and Rental Equipment (4%)		0	0		5,857	234
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		10,570,087	422,800		10,640,244	425,602
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,041,282	93,717		1,333,134	119,981
Farm Implements (9%)		5,121,644	460,946		5,177,841	466,001
Buses, Trucks, and Trailers (9%)		563,369	50,705		619,748	55,787
Furniture and Fixtures (9%)		436,141	39,256		458,925	41,312
Broadcasting Equipment (9%)		53,881	4,850		49,833	4,485
Other Business Equipment (9%)		24,786	2,235		88,729	7,989
<i>Class 8 Subtotal</i>		7,241,103	651,709		7,728,210	695,555
CLASS 9						
Utilities (12%)		30,753,524	3,690,426		31,399,823	3,767,980
CLASS 10						
Timber Land (4%)	2,420	32,201	1,287	2,405	31,242	1,249
CLASS 11						
One Acre Farmsteads (3.088%)		13,478,958	416,167		13,538,053	417,994
One Acre Farmsteads Low Income (0%-2.779%)		0	0		19,324	0
<i>Class 11 Subtotal</i>		13,478,958	416,167		13,557,377	417,994
CLASS 12						
Railroads (7.53%)		4,532,869	341,778		4,643,211	349,635
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		4,532,869	341,778		4,643,211	349,635
TOTAL		91,814,167	7,648,765		93,194,019	7,780,858

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

WIBAUX COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	0	0	0	0	0	0
Tillable Non-Irrigated (30%)	126,018	2,432,877	729,944	134,584	2,456,357	736,920
Grazing (30%)	366,045	1,245,851	373,783	357,104	1,215,827	364,755
Wild Hay (30%)	11,310	137,987	41,402	11,685	141,141	42,350
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	503,373	3,816,715	1,145,129	503,373	3,813,325	1,144,025
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,896,443	227,797		5,850,873	225,868
Residential Low Income (0%-3.474%)		85,738	1,347		169,652	4,214
Mobile Homes (3.86%)		464,259	17,921		392,311	15,147
Mobile Homes Low Income (0%-3.474%)		11,875	364		3,191	62
Commercial (3.86%)		1,575,025	60,801		1,605,908	61,994
Industrial (3.86%)		1,152,328	44,480		1,036,346	40,002
New Manufacturing (1.93%-3.474%)		0	0		0	0
Qualified Golf Courses (1.93%)		0	0		0	0
Remodeled Commercial (0.772%-3.86%)		0	0		0	0
Nonproductive Land Under 20 Acres (3.86%)		0	0		0	0
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		9,185,668	352,710		9,058,281	347,287
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,374,655	41,241		1,418,774	42,560
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		0	0		0	0
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		1,374,655	41,241		1,418,774	42,560
CLASS 6						
Livestock (4%)		5,211,585	208,498		5,252,818	210,122
Lease and Rental Equipment (4%)		0	0		0	0
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		5,211,585	208,498		5,252,818	210,122
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (9%)		1,709,272	153,841		1,549,335	139,446
Farm Implements (9%)		6,045,784	544,119		5,705,402	513,486
Buses, Trucks, and Trailers (9%)		423,581	38,137		420,381	37,818
Furniture and Fixtures (9%)		219,343	19,749		200,713	18,063
Broadcasting Equipment (9%)		90,203	8,118		91,041	8,193
Other Business Equipment (9%)		4,650,760	418,513		4,099,836	368,717
<i>Class 8 Subtotal</i>		13,138,943	1,182,477		12,066,708	1,085,723
CLASS 9						
Utilities (12%)		5,977,438	717,296		5,735,691	688,281
CLASS 10						
Timber Land (4%)	0	0	0	0	0	0
CLASS 11						
One Acre Farmsteads (3.088%)		8,564,573	264,478		8,611,653	266,023
One Acre Farmsteads Low Income (0%-2.779%)		14,117	392		14,117	392
<i>Class 11 Subtotal</i>		8,578,690	264,870		8,625,770	266,415
CLASS 12						
Railroads (7.53%)		3,744,869	282,364		3,836,028	288,853
Airlines (7.53%)		0	0		0	0
<i>Class 12 Subtotal</i>		3,744,869	282,364		3,836,028	288,853
TOTAL		51,028,563	4,194,585		49,807,395	4,073,266

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

YELLOWSTONE COUNTY

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	80,504	4,085,192	1,225,761	80,614	4,080,706	1,224,409
Tillable Non-Irrigated (30%)	220,194	5,330,821	1,599,356	220,219	5,333,102	1,600,040
Grazing (30%)	995,362	2,851,262	855,732	994,144	2,851,337	855,752
Wild Hay (30%)	4,878	84,053	25,222	5,028	85,135	25,547
Eligible Mining Claims (30%)		0	0		0	0
<i>Class 3 Subtotal</i>	1,300,938	12,351,328	3,706,071	1,300,005	12,350,280	3,705,748
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,947,251,403	75,164,157		1,973,589,406	76,180,803
Residential Low Income (0%-3.474%)		36,324,641	820,732		40,515,278	935,351
Mobile Homes (3.86%)		49,015,974	1,892,014		49,700,382	1,918,447
Mobile Homes Low Income (0%-3.474%)		1,665,878	38,150		2,260,016	51,822
Commercial (3.86%)		925,540,665	35,725,892		933,874,026	36,047,535
Industrial (3.86%)		67,018,346	2,586,905		64,958,016	2,507,377
New Manufacturing (1.93%-3.474%)		6,680,157	128,926		9,692,646	187,068
Qualified Golf Courses (1.93%)		8,542,013	164,858		8,867,804	171,145
Remodeled Commercial (0.772%-3.86%)		369,536	5,706		369,536	5,706
Nonproductive Land Under 20 Acres (3.86%)		1,743,770	34,880		189,138	7,299
Out of Production Ag/Timber (3.86%)		0	0		0	0
<i>Class 4 Subtotal</i>		3,044,152,383	116,562,220		3,084,016,248	118,012,553
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		16,851,041	505,534		17,368,156	521,051
Qualified New Industrial (3%)		0	0		0	0
Pollution Control (3%)		6,001,385	180,042		7,325,788	192,395
Gasohol Related (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Aluminum Electrolytic Equipment (3%)		0	0		0	0
<i>Class 5 Subtotal</i>		22,852,426	685,576		24,693,944	713,446
CLASS 6						
Livestock (4%)		16,083,357	643,355		17,988,729	719,396
Lease and Rental Equipment (4%)		1,761,694	70,468		1,009,771	40,392
Canola Seed Processing Equipment (4%)		0	0		0	0
<i>Class 6 Subtotal</i>		17,845,051	713,823		18,998,500	759,788
CLASS 7						
Independent Telephone (8%)		2,260,236	180,818		2,312,799	185,025
CLASS 8						
Machinery (9%)		196,365,233	17,444,418		249,782,699	21,942,135
Farm Implements (9%)		19,307,789	1,737,714		19,871,115	1,788,420
Buses, Trucks, and Trailers (9%)		10,435,296	939,182		15,291,382	1,376,220
Furniture and Fixtures (9%)		69,933,957	6,294,127		73,335,809	6,600,302
Broadcasting Equipment (9%)		3,789,225	341,033		4,247,511	382,276
Other Business Equipment (9%)		23,961,887	2,148,759		27,493,521	2,466,107
<i>Class 8 Subtotal</i>		323,793,387	28,905,233		390,022,037	34,555,460
CLASS 9						
Utilities (12%)		267,859,237	32,143,111		277,012,173	33,241,449
CLASS 10						
Timber Land (4%)	14,079	164,203	6,562	14,071	164,291	6,565
CLASS 11						
One Acre Farmsteads (3.088%)		68,002,784	2,100,127		68,456,406	2,114,135
One Acre Farmsteads Low Income (0%-2.779%)		597,282	12,981		696,723	12,285
<i>Class 11 Subtotal</i>		68,600,066	2,113,108		69,153,129	2,126,420
CLASS 12						
Railroads (7.53%)		53,128,200	4,005,866		51,344,578	3,866,247
Airlines (7.53%)		16,619,439	1,253,106		17,441,252	1,313,325
<i>Class 12 Subtotal</i>		69,747,639	5,258,972		68,785,830	5,179,572
TOTAL		3,829,625,956	190,275,494		3,947,509,231	198,486,026

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

STATEWIDE

1992 PROPERTY CLASSES	1991 QUANTITY	1991 ASSESSED	1991 TAXABLE	1992 QUANTITY	1992 ASSESSED	1992 TAXABLE
CLASS 1						
Net Proceeds		8,318,381	8,318,381		8,401,789	8,401,789
CLASS 2						
Gross Proceeds		407,687,857	12,230,635		361,545,209	10,846,321
CLASS 3						
Agricultural Land:						
Tillable Irrigated (30%)	1,504,313	46,432,340	13,931,138	1,482,839	46,229,817	13,870,335
Tillable Non-Irrigated (30%)	12,369,653	279,743,263	83,926,814	12,344,847	279,649,497	83,898,272
Grazing (30%)	35,970,866	123,884,389	38,173,940	35,914,887	127,011,262	38,113,082
Wild Hay (30%)	1,068,569	18,380,305	5,515,003	1,070,431	18,341,382	5,503,331
Eligible Mining Claims (30%)		39,969	12,005		43,401	13,040
Class 3 Subtotal	50,913,401	468,480,266	141,558,901	50,813,005	471,275,359	141,398,060
CLASS 4						
Land and Improvements:						
Residential (3.86%)		11,097,211,105	428,349,943		11,397,770,050	439,943,921
Residential Low Income (0%-3.474%)		226,079,425	5,127,462		234,661,503	5,279,414
Mobile Homes (3.86%)		387,559,421	14,966,010		432,492,255	16,686,674
Mobile Homes Low Income (0%-3.474%)		13,847,703	308,121		15,243,720	339,833
Commercial (3.86%)		4,145,372,207	160,005,634		4,219,653,293	162,866,535
Industrial (3.86%)		686,007,248	26,479,883		693,371,832	26,764,135
New Manufacturing (1.93%-3.474%)		34,468,550	669,411		40,307,433	791,600
Qualified Golf Courses (1.93%)		30,376,681	586,266		30,026,703	579,514
Remodeled Commercial (0.772%-3.86%)		5,702,113	109,788		5,150,790	92,298
Nonproductive Land Under 20 Acres (3.86%)		5,482,951	109,673		1,833,589	70,774
Out of Production Ag/Timber (3.86%)		18,078	140		127,521	4,923
Class 4 Subtotal		16,632,125,482	636,712,333		17,070,638,689	653,419,621
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		347,885,961	10,441,555		362,401,309	10,901,061
Qualified New Industrial (3%)		74,254,233	2,227,626		63,412,706	1,902,381
Pollution Control (3%)		449,936,825	13,466,932		446,293,169	13,322,614
Gasohol Related (3%)		17,392	522		17,309	519
Research and Development (0%-3%)		4,639,550	102,399		3,930,066	91,672
Aluminum Electrolytic Equipment (3%)		36,468,893	1,094,067		35,157,158	1,054,715
Class 5 Subtotal		913,202,854	27,333,101		911,211,717	27,272,962
CLASS 6						
Livestock (4%)		676,073,973	27,296,910		698,273,248	27,929,403
Lease and Rental Equipment (4%)		8,703,349	363,770		5,466,708	218,951
Canola Seed Processing Equipment (4%)		0	0		0	0
Class 6 Subtotal		684,777,322	27,660,680		703,739,956	28,148,354
CLASS 7						
Independent Telephone (8%)		10,470,132	885,909		9,972,685	797,813
CLASS 8						
Machinery (9%)		1,172,211,777	101,652,527		1,218,955,986	105,210,207
Farm Implements (9%)		613,903,892	53,626,074		605,193,680	54,467,547
Buses, Trucks, and Trailers (9%)		160,323,844	14,435,171		163,417,762	14,709,199
Furniture and Fixtures (9%)		353,613,309	31,826,103		382,292,519	34,406,847
Broadcasting Equipment (9%)		24,762,306	2,228,635		26,415,074	2,377,279
Other Business Equipment (9%)		247,524,014	22,158,681		229,909,232	20,584,336
Class 8 Subtotal		2,572,339,142	225,927,191		2,626,184,253	231,755,415
CLASS 9						
Utilities (12%)		3,294,405,152	395,328,590		3,412,067,516	409,123,653
CLASS 10						
Timber Land (4%)	3,551,753	166,734,757	6,669,376	3,561,283	164,235,440	6,569,447
CLASS 11						
One Acre Farmsteads (3.088%)		1,905,148,150	58,830,501		1,945,573,106	60,078,412
One Acre Farmsteads Low Income (0%-2.779%)		8,857,635	172,530		10,937,586	180,452
Class 11 Subtotal		1,914,005,785	59,003,031		1,956,510,692	60,258,864
CLASS 12						
Railroads (7.53%)		647,349,324	48,810,134		658,427,208	49,579,563
Airlines (7.53%)		63,400,860	4,783,197		67,080,080	5,051,127
Class 12 Subtotal		710,750,184	53,593,331		725,507,288	54,630,690
TOTAL		27,783,297,314	1,595,221,460		28,421,290,593	1,632,622,989

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

Taxable Values of Cities and Towns

	Tax Year 1991	Tax Year 1992		Tax Year 1991	Tax Year 1992
Alberton	182,031	183,607	Joliet	437,591	403,408
Anaconda	4,382,902	4,375,673	Jordan	263,927	284,552
Bainville	188,132	178,723	Judith Gap	106,721	107,166
Baker	1,514,517	1,497,435	Kalispell	18,976,731	19,461,703
Bearcreek	41,104	41,762	Kevin	93,567	94,691
Belgrade	2,983,175	3,148,763	Laurel	5,174,826	5,278,258
Belt	385,234	389,640	Lavina	146,027	157,768
Big Sandy	633,765	643,296	Lewistown	4,888,639	4,952,593
Big Timber	1,783,130	1,766,606	Libby	3,078,620	3,096,662
Billings	111,610,576	113,755,504	Lima	166,873	165,095
Boulder	717,356	718,049	Livingston	7,659,417	7,748,986
Bozeman	26,280,421	28,169,637	Lodge Grass	163,451	174,345
Bridger	577,077	550,916	Malta	2,264,799	2,192,340
Broadus	544,359	539,065	Manhattan	938,535	995,345
Broadview	145,663	140,017	Medicine Lake	228,314	222,957
Brockton	72,697	73,838	Melstone	136,677	134,640
Browning	404,480	422,659	Miles City	6,532,476	6,594,736
Cascade	520,899	536,837	Missoula	56,051,326	59,612,835
Chester	829,396	805,215	Moore	221,913	194,949
Chinook	1,230,564	1,220,046	Nashua	253,710	250,153
Choteau	1,479,037	1,489,107	Neihart	160,563	170,548
Circle	712,154	688,211	Opheim	129,140	124,874
Clyde Park	214,136	228,327	Outlook	81,392	70,631
Columbia Falls	3,448,322	3,436,309	Philipsburg	624,563	621,314
Columbus	2,692,859	2,726,721	Pinesdale	153,326	157,715
Conrad	2,620,285	2,673,051	Plains	903,371	910,923
Culbertson	599,462	608,193	Plentywood	1,969,006	1,929,585
Cut Bank	3,304,585	3,297,589	Plevna	85,881	86,913
Darby	518,243	503,532	Polson	3,656,648	3,674,024
Deer Lodge	2,517,956	2,522,326	Poplar	516,783	516,326
Denton	266,038	265,823	Red Lodge	2,412,995	2,735,199
Dillon	3,482,653	3,513,571	Richey	191,778	183,317
Dodson	95,613	94,159	Ronan	1,329,836	1,391,402
Drummond	449,866	555,728	Roundup	1,502,658	1,521,079
Dutton	324,515	331,488	Ryegate	197,823	198,931
East Helena	3,775,166	3,874,122	Saco	177,072	169,044
Ekalaka	238,697	238,208	Scobey	1,053,420	1,028,865
Ennis	1,100,956	1,136,338	Shelby	2,361,997	2,417,089
Eureka	878,025	861,984	Sheridan	639,747	654,415
Fairfield	808,805	764,340	Sidney	4,568,224	4,473,659
Fairview	619,567	595,502	Stanford	407,273	390,424
Flaxville	79,450	77,189	Stevensville	1,177,760	1,217,143
Forsyth	2,174,556	2,139,725	St. Ignatius	317,602	317,679
Fort Benton	1,442,233	1,427,753	Sunburst	295,241	292,435
Fort Peck	147,265	156,777	Superior	794,378	804,870
Froid	181,345	176,870	Terry	517,396	531,184
Fromberg	307,778	260,394	Thompson Falls	1,059,088	1,078,162
Geraldine	295,131	280,023	Three Forks	1,051,933	1,080,330
Glasgow	3,354,809	3,322,542	Townsend	1,571,088	1,574,484
Glendive	5,768,782	5,754,712	Troy	679,098	685,769
Grass Range	71,675	72,869	Twin Bridges	373,812	386,392
Great Falls	63,087,223	62,871,199	Valier	531,349	529,723
Hamilton	4,204,028	4,304,177	Virginia City	216,562	222,027
Hardin	2,699,758	2,768,588	Walkerville	246,665	267,856
Harlem	679,391	671,939	West Yellowstone	1,867,828	1,886,941
Harlowton	763,545	765,042	Westby	136,895	133,065
Havre	9,062,100	9,002,545	White Sulphur Spr	783,938	782,268
Helena	35,908,394	36,496,758	Whitefish	7,006,850	7,458,883
Hingham	211,379	200,012	Whitehall	929,073	946,304
Hobson	175,245	175,251	Wibaux	438,946	431,583
Hot Springs	272,247	280,994	Winifred	89,886	96,041
Hysham	231,019	230,948	Winnett	102,772	111,343
Ismay	33,373	34,245	Wolf Point	1,915,798	1,774,545
			Total	469,336,738	479,190,956

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE-1991 AND 1992

Company	1991		1992	
	Apportioned on Mileage Basis	Situs Property	Assessment in Montana	Assessment in Montana
Railroads				
Burlington Northern Railroad	\$ 428,220,772	\$ 52,578,617	\$ 480,799,389	\$ 488,828,774
Rarus Railway Corp.	154,644	260,667	415,311	492,256
Central Montana Rail	495,000	248,789	743,789	694,531
DMVW Railroad	824,196	7,838	832,034	845,928
OR Short Line & Union Pacific	10,018,750	409,624	10,428,374	10,602,535
Montana Western Railway	1,186,254	232,660	1,418,914	1,687,915
Montana Rail Link	149,450,186	3,249,873	152,700,059	155,250,178
Industry Totals:	\$ 590,349,802	\$ 56,988,068	\$ 647,337,870	\$ 658,402,117
Airlines				
Big Sky Airlines	\$ 407,612	\$ 585,067	\$ 992,679	\$ 1,463,198
Ameriflight, Inc.	929,557	5,336	934,893	1,204,245
Casino Express	42,351	0	42,351	71,989
Continental Airlines	6,090,144	494,829	6,584,973	9,009,457
Federal Express	1,934,695	519,988	2,454,683	2,807,915
Great American Airways	38,205	0	38,205	48,484
Horizon Air Industries, Inc.	9,028,784	238,845	9,267,629	11,403,433
Medhow Aviation, Inc.	9,606	0	9,606	9,174
Northwest Airlines, Inc.	7,176,611	801,645	7,978,256	7,121,204
Sky West Airlines	4,105,393	28,684	4,134,077	3,008,732
New Creations DBA U.S. Check	194,400	0	194,400	495,360
Delta Airlines, Inc.	20,477,375	1,322,017	21,799,392	1,255,398
Westair Commuter Airlines	1,813,506	84,004	1,897,510	21,959,003
United Airlines, Inc.	5,317,916	419,308	5,737,224	5,326,026
United Parcel Service Co.	1,408,726	0	1,408,726	2,975,135
Industry Totals:	\$ 58,974,881	\$ 4,499,723	\$ 63,474,604	\$ 67,472,529
Telephone Cooperatives				
Blackfoot Telephone Cooperative	\$ 8,022,711	\$ 4,974,661	\$ 12,997,372	\$ 15,014,345
Mid Rivers Telephone Cooperative	10,671,570	14,345,620	25,017,190	25,761,740
Nemont Telephone Cooperative, Inc.	4,417,125	3,008,592	7,425,717	7,080,431
Northern Telephone Cooperative	1,591,598	1,718,120	3,309,718	4,093,826
Range Telephone Cooperative, Inc.	5,644,227	5,962,779	11,607,006	11,829,321
Reservation Telephone Cooperative	58,167	0	58,167	62,229
Three Rivers Telephone Cooperative	10,438,086	9,338,160	19,776,246	19,617,296
Triangle Telephone Cooperative	13,361,473	10,867,542	24,229,015	24,107,369
Valley Rural Telephone Cooperative	1,009,965	1,116,843	2,126,808	2,427,698
West River Telephone Cooperative	89,823	0	89,823	90,695
Industry Totals:	\$ 55,304,745	\$ 51,332,317	\$ 106,637,062	\$ 110,084,950
Pipelines				
Belle Fourche Pipeline Co.	\$ 3,512,390	\$ 56,348	\$ 3,568,738	\$ 3,577,262
Cenex - Big Sky Pipeline	211,618	69,007	280,625	265,273
Cenex - Santa Rita Pipeline	5,145,140	2,768,845	7,913,985	8,043,087
Cenex - Sweetgrass Gathering System	706,796	725,597	1,432,393	1,313,082
Butte Pipeline Co.	3,143,440	3,700,933	6,844,373	6,861,316
Conoco Pipe Line Co.	24,766,917	6,347,607	31,114,524	28,569,389
Exxon Pipeline Co.	1,866,984	1,496,716	3,363,700	2,961,214
Cenex - Products Pipeline	6,258,877	1,906,177	8,165,054	8,551,538
K. N. Energy, Inc.	7,303,294	2,595,979	9,899,273	10,327,652
Northern Border Pipeline	173,118,770	5,258,030	178,376,800	177,761,128
Northern Natural Gas Co.	12,234,775	3,180,786	15,415,561	14,302,266
Scurlock Permian Corp.	3,891,282	508,716	4,399,998	4,399,998
Montana Refining Company	878,198	508,044	1,386,242	1,362,141
Texaco Pipe Line Co.	6,840,769	3,089,301	9,930,070	10,165,430
Williston Basin Interstate Pipeline	25,066,940	17,997,403	43,064,343	42,200,958
Yellowstone Pipe Line Co.	19,019,245	4,860,501	23,879,746	24,374,676
Industry Totals:	\$ 293,965,435	\$ 55,069,990	\$ 349,035,425	\$ 345,036,410

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE-1991 AND 1992

Company	1991			1992		
	Apportioned on Mileage Basis	Situs Property	Assessment in Montana	Apportioned on Mileage Basis	Situs Property	Assessment in Montana
Electric Cooperatives						
Beartooth Electric Cooperative	\$ 3,691,433	\$ 1,896,141	\$ 5,587,574	\$ 3,985,330	\$ 1,968,147	\$ 5,953,477
Big Horn County Electric Cooperative	5,232,040	2,841,970	8,074,010	5,328,749	2,852,353	8,181,102
Big Horn Rural Electric Cooperative	242,107	10,080	252,187	286,953	11,962	298,915
Big Flat Electric Cooperative	4,911,702	2,483,349	7,395,051	5,109,594	2,435,547	7,545,141
Fall River Rural Electric Cooperative	2,081,127	1,815,503	3,896,630	2,009,628	1,918,788	3,928,416
Fergus Electric Cooperative	8,360,913	4,344,556	12,705,469	8,722,676	4,411,971	13,134,647
Flathead Electric Cooperative	12,705,087	2,997,265	15,702,352	13,073,000	3,227,986	16,300,986
Glacier Electric Cooperative	11,635,590	5,598,403	17,233,993	12,520,404	5,995,572	18,515,976
Goldenwest Electric Cooperative	1,173,536	683,610	1,857,146	1,113,591	671,350	1,784,941
Grand Electric Cooperative, Inc.	11,733	1,327	13,060	12,228	1,520	13,748
Hill County Electric Cooperative	9,046,336	3,047,347	12,093,683	9,043,028	3,038,464	12,081,492
Lincoln Electric Cooperative	3,871,082	3,269,610	7,140,692	4,279,733	3,488,207	7,767,940
Lower Yellowstone Rural Cooperative	6,551,434	5,725,447	12,276,881	6,795,617	5,727,288	12,522,905
Marias River Electric Cooperative	2,426,362	2,313,956	4,740,318	2,480,891	2,220,988	4,701,879
Mecone Electric Cooperative	5,008,983	2,759,251	7,768,234	4,813,058	2,676,828	7,489,886
Mckenzie Electric Cooperative, Inc.	112,066	1,632	113,698	105,540	1,451	106,991
Mid-Yellowstone Electric Cooperative	1,510,325	1,526,047	3,036,372	1,552,250	1,556,123	3,108,373
Missoula Electric Cooperative	9,521,987	6,712,320	16,234,307	10,077,910	6,973,969	17,051,879
Northern Electric Cooperative, Inc.	3,722,664	2,289,737	6,012,401	3,536,565	2,135,750	5,672,315
Northern Lights, Inc.	5,635,088	2,251,930	7,887,018	5,548,081	2,323,341	7,871,422
Park Electric Cooperative, Inc.	7,252,012	1,279,641	8,531,653	8,257,554	1,375,259	9,632,813
Shendian Electric Cooperative, Inc.	3,536,909	2,070,586	5,607,495	3,940,564	2,242,942	6,183,506
Sheridan-Johnson Cooperative	91,168	33,533	124,701	84,740	28,409	113,149
Southeast Electric Cooperative	1,266,469	347,805	1,614,274	1,215,703	335,153	1,550,856
Sun River Electric Cooperative	10,985,725	2,690,164	13,675,889	12,643,059	2,859,189	15,502,248
Tongue River Electric Cooperative	9,983,692	2,235,643	12,219,335	9,911,618	2,091,967	12,003,585
Tri-County Electric Association	44,252	4,510	48,762	44,044	4,489	48,533
Valley Electric Cooperative Assoc.	1,781,440	1,361,825	3,143,265	1,813,854	1,391,593	3,205,447
Vigilante Electric Cooperative	9,445,583	4,946,783	14,392,366	10,036,212	4,991,200	15,027,412
Yellowstone Valley Electric Cooperative	11,216,239	5,106,216	16,322,455	11,685,478	5,237,930	16,923,408
Industry Totals:	\$ 153,055,084	\$ 72,646,187	\$ 225,701,271	\$ 160,027,652	\$ 74,195,736	\$ 234,223,388
Power Utilities						
Black Hills Power & Light	\$ 1,218,211	\$ 535,939	\$ 1,754,150	\$ 1,253,386	\$ 545,298	\$ 1,798,684
Idaho Power Company	1,318,178	419,945	1,738,123	1,260,544	406,146	1,666,690
Montana Dakota Utilities	3,484,472	60,037,018	63,521,490	3,479,453	59,883,410	66,743,533
Montana Power Company	208,687,427	1,050,940,981	1,259,628,408	218,017,698	1,003,840,837	1,328,440,226
PacificCorp	31,396,519	155,518,858	186,915,377	33,929,178	131,190,943	198,283,635
Portland General Electric	46,236,154	236,552,076	302,788,230	45,575,195	190,536,950	301,054,174
Puget Sound Power & Light	90,101,965	467,815,645	557,917,610	90,843,292	378,628,045	575,552,974
Washington Water Power Co.	80,031,189	291,814,301	371,845,490	80,573,567	246,017,541	382,051,481
Industry Totals:	\$ 462,474,115	\$ 2,283,634,763	\$ 2,746,108,878	\$ 474,932,313	\$ 2,011,049,170	\$ 2,855,591,397
Telecommunications						
AT&T Communications	\$ 24,439,208	\$ 54,861,034	\$ 79,300,242	\$ 24,340,543	\$ 57,233,336	\$ 81,573,879
GTE Northwest Inc.	4,974,516	5,480,805	10,455,321	5,312,712	5,839,005	11,151,717
Hot Springs Telephone Co.	89,507	134,862	224,369	148,115	151,970	300,085
Intermountain Digital Network	0	5,844,288	5,844,288	0	5,887,135	5,887,135
TCL Microwave Inc.	0	815,989	815,989	0	823,497	823,497
MCI Telecommunications	0	11,217,696	11,217,696	0	13,079,023	13,079,023
U.S. West Communications	175,680,348	197,181,684	372,862,032	181,069,353	195,864,041	376,933,394
NW Telephone Systems, Inc.	19,387,289	20,665,885	40,053,174	21,201,918	21,089,432	42,291,350
Project Telephone Company	3,163,421	2,496,326	5,659,747	3,715,435	2,715,483	6,430,918
Southern Montana Telephone	1,303,933	1,333,753	2,637,686	1,240,754	1,304,930	2,545,684
U.S. Sprint	40,251,357	1,058,637	41,309,994	30,535,615	8,554,748	39,090,360
Western Telecommunications, Inc.	0	6,084,018	6,084,018	0	6,904,110	6,904,110
Industry Totals:	\$ 269,289,579	\$ 307,174,977	\$ 576,464,556	\$ 267,564,445	\$ 319,446,710	\$ 587,011,155
All State Total	\$ 1,883,413,641	\$ 2,831,346,025	\$ 4,714,759,666	\$ 1,916,698,097	\$ 2,571,513,935	\$ 4,857,821,946

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
BEAVERHEAD							
AT&T Communications	\$ 879,807	\$	105,576	\$	871,763	\$	104,611
Idaho Power Company	1,738,123		208,575		1,666,690		200,003
Montana Power Company	6,910,508		829,260		7,357,118		882,854
Or Short Line & Union Pacific	7,138,120		538,214		7,255,824		546,364
Southern Montana Telephone	2,209,121		176,730		2,141,564		171,325
U.S. West Communications	4,059,663		487,159		3,942,438		473,094
Vigilante Electric Cooperative	7,834,032		235,021		8,240,386		247,212
Western Telecommunications	508,184		60,982		573,709		68,845
TOTAL	\$ 31,277,558	\$	2,641,517	\$	32,049,492	\$	2,694,308
BIG HORN							
AT&T Communications	\$ 1,903,926	\$	228,472	\$	1,933,929	\$	232,072
Big Horn County Electric Coop.	8,074,010		242,222		8,181,102		245,435
Big Horn Rural Electric Coop.	42,039		1,261		49,897		1,497
Burlington Northern Railroad	14,584,763		1,099,689		14,939,272		1,124,927
Conoco Pipe Line Co.	1,380,325		165,640		1,261,855		151,423
Mid Rivers Telephone Coop.	7,287		219		7,601		228
Mid-Yellowstone Electric Coop.	82,802		2,484		86,362		2,591
Montana Dakota Utilities	54,353		6,523		61,587		7,390
Montana Dakota Utilities - Gas	541,153		64,938		546,175		65,541
Montana Power Company	8,824,245		1,058,910		9,466,205		1,135,944
PacifiCorp	4,818,165		578,179		5,482,068		657,848
Portland General Electric	1,845,490		221,459		1,838,047		220,566
Project Telephone Company	7,638		611		7,531		602
Puget Sound Power & Light	3,511,087		421,331		3,637,655		436,519
Range Telephone Cooperative	1,220,386		36,612		1,200,937		36,028
Sheridan-Johnson Cooperative	124,701		3,741		113,149		3,395
Tongue River Electric Coop.	538,830		16,165		543,292		16,299
U.S. West Communications	4,816,596		577,990		5,125,117		615,013
Washington Water Power Co.	2,435,279		292,234		2,388,820		286,658
Williston Basin Pipeline	1,535,966		184,315		1,566,181		187,942
Yellowstone Valley Electric	566,474		16,994		597,854		17,936
TOTAL	\$ 56,915,515	\$	5,219,989	\$	59,034,636	\$	5,445,854
BLAINE							
Big Flat Electric Cooperative	\$ 2,723,369	\$	81,700	\$	2,743,227	\$	82,297
Burlington Northern Railroad	14,455,033		1,089,910		14,781,784		1,113,068
Hill County Electric Coop.	1,817,368		54,521		1,835,983		55,080
Montana Power Company	13,029,173		1,563,500		13,072,045		1,568,646
Northern Natural Gas Co.	9,517,680		1,142,121		8,839,651		1,060,759
TCI Microwave Inc.	115,962		13,916		117,030		14,044
Triangle Telephone Cooperative	4,093,686		122,810		4,316,529		129,495
U.S. West Communications	1,247,963		149,757		1,241,241		148,948
TOTAL	\$ 47,000,234	\$	4,218,235	\$	46,947,490	\$	4,172,337

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991 ASSESSED</u>		<u>1991 TAXABLE</u>		<u>1992 ASSESSED</u>		<u>1992 TAXABLE</u>
BROADWATER							
AT&T Communications	\$ 4,399,377	\$	527,926	\$	4,425,598	\$	531,072
Burlington Northern Railroad	61,285		4,621		62,777		4,727
Intermountain Digital Network	206,108		24,733		198,816		23,858
MCI Telecommunications	343,293		41,195		657,846		78,942
Montana Power Company	7,854,078		942,489		8,040,812		964,897
Montana Rail Link	9,725,456		733,299		9,822,568		739,639
PacifiCorp	1,935,630		232,276		2,047,692		245,723
Portland General Electric	3,442,541		413,105		3,395,127		407,415
Puget Sound Power & Light	7,234,171		868,101		7,289,242		874,709
U.S. Sprint Communications	2,187,108		262,452		2,120,741		254,490
U.S. West Communications	2,012,256		241,472		2,025,722		243,085
Vigilante Electric Cooperative	2,175,538		65,266		2,087,539		62,626
Washington Water Power Co.	3,826,053		459,126		3,741,542		448,985
Yellowstone Pipe Line Co.	1,715,316		205,837		1,753,816		210,458
TOTAL	\$ 47,118,210	\$	5,021,898	\$	47,669,838	\$	5,090,626
CARBON							
Beartooth Electric Cooperative	\$ 3,203,138	\$	96,094	\$	3,404,168	\$	102,127
Belle Fourche Pipeline Co.	26,888		3,227		26,954		3,234
Big Horn Rural Electric Coop.	210,148		6,304		249,018		7,471
Burlington Northern Railroad	6,943,602		523,549		7,112,629		535,582
Conoco Pipe Line Co.	1,060,730		127,287		937,572		112,509
Exxon Pipeline Co.	2,399,048		287,886		2,101,744		252,209
MCI Telecommunications	2,907,707		348,925		2,510,380		301,245
Montana Dakota Utilities	25,245		3,030		25,101		3,013
Montana Dakota Utilities - Gas	409,909		49,190		417,574		50,108
Montana Power Company	17,571,396		2,108,569		18,698,970		2,243,875
PacifiCorp	470,748		56,490		580,781		69,694
Project Telephone Company	1,009,550		80,764		1,299,139		103,931
U.S. Sprint Communications	0		0		26,057		3,127
U.S. West Communications	4,798,613		575,833		4,720,028		566,403
Williston Basin Pipeline	2,116,645		253,999		2,053,184		246,382
Yellowstone Valley Electric	249,279		7,479		256,977		7,709
TOTAL	\$ 43,402,646	\$	4,528,626	\$	44,420,276	\$	4,608,619
CARTER							
Black Hills Power & Light	\$ 873,090	\$	104,770	\$	888,127	\$	106,574
Butte Pipeline Co.	3,360,121		403,215		3,328,680		399,441
Grand Electric Cooperative	13,060		392		13,748		412
Mid Rivers Telephone Coop.	960,787		28,823		1,035,419		31,062
Montana Dakota Utilities - Gas	611		73		617		74
Range Telephone Cooperative	580,485		17,415		602,966		18,088
Scurlock Permian	1,350,590		162,071		1,350,590		162,071
Southeast Electric Cooperative	993,436		29,803		958,286		28,748
Tongue River Electric Coop.	21,685		651		21,268		638
U.S. West Communications	9,936		1,193		4,102		492
West River Telephone Coop.	89,823		2,695		90,695		2,721
Williston Basin Pipeline	458,124		54,975		444,123		53,295
TOTAL	\$ 8,711,748	\$	806,076	\$	8,738,621	\$	803,616

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
CASCADE							
Ameriflight, Inc.	\$ 136,268	\$	10,275	\$	8,615	\$	649
AT&T Communications	1,636,284		196,354		2,351,070		282,128
Burlington Northern Railroad	22,313,672		1,682,451		22,825,495		1,718,758
Casino Express	17,646		1,331		12,704		957
Conoco Pipe Line Co.	2,026,715		243,206		1,857,942		222,952
Delta Airlines, Inc.	3,136,822		236,516		3,031,508		228,273
Federal Express	2,229,347		168,093		2,602,051		195,934
Fergus Electric Cooperative	92,378		2,771		101,857		3,055
Great American Airways	1,092		82		1,426		107
Horizon Air Industries, Inc.	1,296,835		97,781		1,644,346		123,819
Intermountain Digital Network	616,727		74,008		601,467		72,177
Montana Power Company	67,396,467		8,087,576		77,062,585		9,247,510
Montana Refining Company	143,704		17,245		141,205		16,944
Northwest Airlines, Inc.	2,221,460		167,498		2,176,392		163,882
Sky West Airlines	77,785		5,865		0		0
Sun River Electric Cooperative	1,875,036		56,250		2,158,241		64,746
TCI Microwave Inc.	36,837		4,420		37,176		4,461
Three Rivers Telephone Coop.	2,879,947		86,398		2,862,917		85,886
United Airlines, Inc.	1,966,808		148,297		1,847,249		139,098
U.S. West Communications	38,147,852		4,577,742		38,911,427		4,669,371
Western Telecommunications	184,393		22,127		204,512		24,541
Yellowstone Pipe Line Co.	1,113,521		133,622		1,140,089		136,811
TOTAL	\$ 149,547,596	\$	16,019,908	\$	161,580,274	\$	17,402,059
CHOUTEAU							
Burlington Northern Railroad	\$ 5,737,433	\$	432,603	\$	5,872,246	\$	442,179
Central Montana Rail	110,071		8,299		98,780		7,438
Conoco Pipe Line Co.	627,724		75,327		575,379		69,045
Fergus Electric Cooperative	22,214		666		23,589		707
Hill County Electric Coop.	2,588,263		77,649		2,577,836		77,334
Montana Power Company	14,027,630		1,683,315		15,246,699		1,829,605
Northern Natural Gas Co.	374,038		44,885		354,606		42,552
Sun River Electric Cooperative	1,070,737		32,123		1,258,105		37,744
TCI Microwave Inc.	85,382		10,246		86,168		10,340
Three Rivers Telephone Coop.	1,303,152		39,095		1,279,666		38,390
Triangle Telephone Cooperative	2,080,440		62,413		2,045,872		61,378
U.S. West Communications	2,883,202		345,983		3,172,145		380,656
TOTAL	\$ 30,910,286	\$	2,812,604	\$	32,591,091	\$	2,997,368
CUSTER							
AT&T Communications	\$ 1,154,800	\$	138,576	\$	1,032,796	\$	123,935
Big Sky Airlines	55,257		4,166		110,312		8,306
Burlington Northern Railroad	10,703,504		807,044		10,964,057		825,593
Cenex - Products Pipeline	857,686		102,923		861,127		103,334
McCone Electric Cooperative	67,356		2,021		64,506		1,935
Mid Rivers Telephone Coop.	101,825		3,054		114,488		3,434
Mid-Yellowstone Electric Coop.	97,594		2,928		100,098		3,003
Montana Dakota Utilities	3,424,833		410,980		3,479,330		417,519
Montana Dakota Utilities - Elec	2,969,841		356,381		3,005,111		360,613
Montana Dakota Utilities - Gas	1,283,138		153,978		1,297,436		155,692
Range Telephone Cooperative	1,036,336		31,089		965,309		28,958
Southeast Electric Cooperative	37,112		1,114		35,471		1,064
Tongue River Electric Coop.	2,430,422		72,911		2,404,066		72,120
U.S. Sprint Communications	2,177,148		261,258		2,087,417		250,490
U.S. West Communications	5,365,815		643,897		5,959,207		715,104
Western Telecommunications	162,558		19,507		180,295		21,635
Williston Basin Pipeline	3,731,198		447,743		3,548,119		425,776
TOTAL	\$ 35,656,423	\$	3,459,570	\$	36,209,145	\$	3,518,511

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

		1991 ASSESSED		1991 TAXABLE		1992 ASSESSED		1992 TAXABLE
DANIELS								
Burlington Northern Railroad	\$	6,871,945	\$	518,145	\$	7,039,227	\$	530,054
DMVW Railroad		101,835		7,678		103,609		7,802
Montana Dakota Utilities		294,098		35,292		291,608		34,994
Montana Dakota Utilities - Elec		514,357		61,723		515,650		61,878
Nemont Telephone Cooperative		2,509,018		75,270		2,387,500		71,625
Northern Electric Cooperative		787,976		23,639		754,177		22,625
Sheridan Electric Cooperative		665,235		19,957		735,981		22,079
U.S. West Communications		978,270		117,392		1,000,565		120,067
TOTAL	\$	12,722,734	\$	859,096	\$	12,828,317	\$	871,124
DAWSON								
AT&T Communications	\$	2,817,735	\$	338,128	\$	2,674,078	\$	320,889
Big Sky Airlines		32,311		2,436		59,456		4,477
Burlington Northern Railroad		22,946,721		1,730,182		22,635,136		1,704,426
Cenex - Products Pipeline		1,254,437		150,532		1,437,283		172,474
Goldenwest Electric Coop.		317,468		9,524		297,086		8,912
Lower Yellowstone Rural Coop.		104,062		3,122		110,944		3,328
McCone Electric Cooperative		1,710,440		51,312		1,693,469		50,804
Mid Rivers Telephone Coop.		7,770,317		233,111		6,588,867		197,666
Montana Dakota Utilities		7,188,092		862,572		7,145,511		857,462
Montana Dakota Utilities - Elec		2,259,459		271,136		2,270,515		272,461
Montana Dakota Utilities - Gas		1,068,875		128,266		1,066,753		128,009
Scurlock Permian		23,695		2,843		23,695		2,843
Texaco Pipe Line Co.		2,978,107		357,372		3,035,171		364,222
Tongue River Electric Coop.		63,504		1,905		62,365		1,871
U.S. Sprint Communications		2,348,475		281,817		2,293,406		275,209
U.S. West Communications		6,838,200		820,583		7,179,683		861,563
Western Telecommunications		149,545		17,945		165,862		19,904
Williston Basin Pipeline		6,415,212		769,826		6,502,896		780,348
TOTAL	\$	66,286,655	\$	6,032,612	\$	65,242,176	\$	6,026,868
DEER LODGE								
AT&T Communications	\$	858,458	\$	103,015	\$	854,991	\$	102,598
Intermountain Digital Network		215,010		25,801		207,404		24,888
Montana Power Company		10,002,821		1,200,338		10,574,830		1,268,980
Montana Western Railway		337,792		25,469		365,908		27,552
PacifiCorp		16,417		1,970		18,109		2,173
Portland General Electric		55,976		6,717		55,949		6,714
Puget Sound Power & Light		67,869		8,144		70,316		8,438
Rarus Railway Corp.		308,270		23,244		311,202		23,433
Southern Montana Telephone		208,627		16,690		196,932		15,755
U.S. West Communications		5,086,803		610,415		5,088,285		610,592
Vigilante Electric Cooperative		103,499		3,105		162,207		4,866
Washington Water Power Co.		43,946		5,274		45,480		5,458
Western Telecommunications		58,222		6,987		64,575		7,749
TOTAL	\$	17,363,710	\$	2,037,169	\$	18,016,188	\$	2,109,196

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
FALLON							
Belle Fourche Pipeline Co.	\$ 1,086,704	\$	130,405	\$	1,089,299	\$	130,716
Burlington Northern Railroad	4,557,476		343,633		4,668,419		351,532
Butte Pipeline Co.	3,261,406		391,368		3,316,370		397,964
Goldenwest Electric Coop.	509,686		15,291		417,047		12,511
Mid Rivers Telephone Coop.	1,733,783		52,013		2,180,952		65,429
Montana Dakota Utilities	3,070,293		368,435		3,023,966		362,876
Montana Dakota Utilities - Elec	827,230		99,267		809,600		97,153
Montana Dakota Utilities - Gas	289,958		34,794		289,895		34,788
Southeast Electric Cooperative	538,052		16,142		513,456		15,404
Texaco Pipe Line Co.	1,742,279		209,074		1,774,354		212,922
Tongue River Electric Coop.	13,204		396		12,966		389
U.S. West Communications	1,518,604		182,232		1,483,892		178,067
Williston Basin Pipeline	14,099,883		1,691,986		13,825,844		1,659,101
TOTAL	\$ 33,248,558	\$	3,535,036	\$	33,406,060	\$	3,518,852
FERGUS							
Big Sky Airlines	\$ 53,496	\$	4,034	\$	108,144	\$	8,143
Burlington Northern Railroad	3,758,990		283,428		3,850,494		289,942
Central Montana Rail	533,211		40,205		505,554		38,069
Conoco Pipe Line Co.	721,706		86,605		661,524		79,383
Fergus Electric Cooperative	6,525,009		195,751		6,542,470		196,274
Hill County Electric Coop.	25,270		758		25,369		761
Mid Rivers Telephone Coop.	972,025		29,161		1,076,247		32,286
Montana Power Company	8,673,972		1,040,877		9,143,406		1,097,208
TCI Microwave Inc.	7,179		861		7,245		869
Triangle Telephone Cooperative	965,953		28,978		1,280,620		38,419
U.S. West Communications	6,351,686		762,202		6,162,150		739,460
Western Telecommunications	19,910		2,389		22,083		2,650
TOTAL	\$ 28,608,407	\$	2,475,249	\$	29,385,306	\$	2,523,464
FLATHEAD							
Ameriflight, Inc.	\$ 69,943	\$	5,274	\$	173,201	\$	13,042
AT&T Communications	0		0		4,567		548
Burlington Northern Railroad	29,064,317		2,191,451		29,749,700		2,240,153
Casino Express	3,529		266		16,939		1,276
Delta Airlines, Inc.	2,116,852		159,611		2,368,245		178,329
Federal Express	42,163		3,179		38,670		2,912
Flathead Electric Cooperative	15,208,060		456,245		15,835,679		475,068
Glacier Electric Cooperative	135,600		4,068		150,582		4,517
Great American Airways	1,092		82		1,426		107
Horizon Air Industries, Inc.	1,636,913		123,423		1,815,244		136,688
Intermountain Digital Network	507,045		60,845		492,706		59,125
Lincoln Electric Cooperative	1,290,513		38,715		1,404,734		42,142
Montana Power Company	10,000,188		1,200,021		10,928,286		1,311,395
NW Telephone Systems, Inc.	35,443,071		4,253,167		36,361,740		4,363,409
PacifiCorp	24,037,092		2,884,452		29,048,079		3,485,769
TCI Microwave Inc.	63,698		7,644		64,283		7,714
U.S. West Communications	1,086,793		130,415		1,071,978		128,637
Westair Commuter	964,530		72,726		569,174		42,859
TOTAL	\$ 121,671,399	\$	11,591,584	\$	130,095,233	\$	12,493,690

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
GALLATIN							
Ameriflight, Inc.	\$ 2,010	\$	152	\$	0	\$	0
At&T Communications	4,050,662		486,079		4,054,916		486,590
Burlington Northern Railroad	70,448		5,312		59,460		4,477
Casino Express	7,059		532		0		0
Continental Airlines	3,030,386		228,491		4,374,633		329,410
Delta Airlines, Inc.	5,277,787		397,945		5,086,061		382,980
Fall River Rural Electric Coop	3,896,630		116,899		3,928,416		117,853
Federal Express	49,540		3,735		44,096		3,320
Great American Airways	4,366		329		5,704		430
Horizon Air Industries, Inc.	592,692		44,689		532,487		40,096
Intermountain Digital Network	785,313		94,237		762,417		91,491
Montana Power Company	40,654,392		4,878,529		45,180,281		5,421,635
Montana Rail Link	15,235,466		1,148,754		15,387,597		1,158,686
Northwest Airlines, Inc.	1,252,488		94,438		1,164,281		87,670
Park Electric Cooperative	498,672		14,960		560,514		16,816
Sky West Airlines	956,392		72,112		1,245,932		93,819
Three Rivers Telephone Coop.	1,076,636		32,299		1,122,596		33,678
U.S. Sprint Communications	2,963,453		355,613		2,983,034		357,963
U.S. West Communications	26,415,747		3,169,889		26,386,575		3,166,389
Vigilante Electric Cooperative	15,265		458		19,507		585
Western Telecommunications	935,744		112,290		1,040,111		124,814
Yellowstone Pipe Line Co.	2,231,646		267,798		2,257,429		270,890
TOTAL	\$ 110,002,794	\$	11,525,540	\$	116,196,047	\$	12,189,592
GARFIELD							
Conoco Pipe Line Co.	\$ 24,468	\$	2,936	\$	22,428	\$	2,691
McCone Electric Cooperative	2,004,956		60,148		1,931,885		57,956
Mid Rivers Telephone Coop.	1,595,515		47,865		1,672,889		50,186
TOTAL	\$ 3,624,939	\$	110,949	\$	3,627,202	\$	110,833
GLACIER							
AT&T Communications	\$ 332,772	\$	39,933	\$	958,576	\$	115,029
Burlington Northern Railroad	17,901,150		1,349,747		18,301,905		1,378,134
Cenex - Big Sky Pipeline	213,522		25,623		201,841		24,221
Cenex - Santa Rita Pipeline	6,768,863		812,264		6,846,614		821,594
Cenex - Sweetgrass Gathering	380,045		45,605		375,095		45,011
Conoco Pipe Line Co.	6,133,885		736,067		5,712,604		685,512
Glacier Electric Cooperative	15,633,098		468,991		16,814,165		504,425
Montana Power Company	31,950,938		3,834,112		34,046,041		4,085,524
Montana Refining Company	225,628		27,075		221,706		26,605
Northern Telephone Cooperative	496,345		14,890		512,890		15,387
Scurlock Permian	1,027,521		123,303		1,027,521		123,303
TCI Microwave Inc.	50,985		6,118		51,454		6,174
Three Rivers Telephone Coop.	2,843,217		85,297		2,786,410		83,592
U.S. West Communications	3,487,351		418,482		3,446,515		413,582
TOTAL	\$ 87,445,320	\$	7,987,507	\$	91,303,337	\$	8,328,093

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
GOLDEN VALLEY							
Burlington Northern Railroad	\$ 6,219,792	\$	468,973	\$	6,371,199	\$	479,751
Conoco Pipe Line Co.	1,779,200		213,504		1,630,827		195,699
Fergus Electric Cooperative	608,815		18,265		643,848		19,316
Mid Rivers Telephone Coop.	491,967		14,759		485,497		14,565
Montana Power Company	5,947,714		713,726		6,161,453		739,375
PacifiCorp	1,136,222		136,347		1,251,267		150,152
Portland General Electric	1,867,297		224,076		1,859,771		223,173
Puget Sound Power & Light	3,601,903		432,228		3,731,745		447,809
Triangle Telephone Cooperative	67,437		2,023		63,573		1,907
U.S. West Communications	877,038		105,244		941,600		112,992
Washington Water Power Co.	2,503,402		300,408		2,452,576		294,309
TOTAL	\$ 25,100,787	\$	2,629,553	\$	25,593,356	\$	2,679,048
GRANITE							
AT&T Communications	\$ 1,598,350	\$	191,802	\$	1,583,884	\$	190,066
Blackfoot Telephone Coop.	215,393		6,462		253,647		7,609
Burlington Northern Railroad	46,771		3,527		33,664		2,535
MCI Telecommunications	363,360		43,603		654,597		78,552
Missoula Electric Cooperative	220,264		6,608		235,880		7,076
Montana Power Company	4,435,158		532,219		5,216,942		626,033
Montana Rail Link	6,809,121		513,408		6,877,114		517,846
PacifiCorp	1,594,063		191,288		1,551,568		186,189
Portland General Electric	3,074,730		368,967		2,992,765		359,131
Puget Sound Power & Light	5,305,544		636,665		5,164,114		619,694
U.S. Sprint Communications	1,454,088		174,491		1,398,127		167,775
U.S. West Communications	1,703,535		204,424		1,672,692		200,723
Washington Water Power Co.	4,474,713		536,965		4,355,429		522,652
Yellowstone Pipe Line Co.	1,308,155		156,979		1,352,733		162,328
TOTAL	\$ 32,603,245	\$	3,567,408	\$	33,343,156	\$	3,648,209
HILL							
Big Sky Airlines	\$ 27,670	\$	2,087	\$	56,344	\$	4,242
Burlington Northern Railroad	36,495,666		2,751,774		37,943,270		2,857,129
Hill County Electric Coop.	6,553,562		196,607		6,525,457		195,763
Montana Power Company	14,855,882		1,782,706		14,538,585		1,744,626
Northern Natural Gas Co.	5,523,843		662,861		5,108,009		612,961
TCI Microwave Inc.	16,833		2,020		16,987		2,038
Triangle Telephone Cooperative	6,445,118		193,352		6,498,958		194,969
U.S. West Communications	5,909,864		709,184		5,985,791		718,295
TOTAL	\$ 75,828,438	\$	6,300,591	\$	76,673,401	\$	6,330,023
JEFFERSON							
AT&T Communications	\$ 10,464,054	\$	1,255,686	\$	10,057,250	\$	1,206,870
Burlington Northern Railroad	3,435,646		259,048		3,519,279		265,002
Montana Power Company	14,102,355		1,692,282		14,904,711		1,788,564
Montana Rail Link	2,757,386		207,908		2,784,919		209,704
PacifiCorp	1,666,177		199,941		1,615,686		193,882
Portland General Electric	3,332,352		399,882		3,231,372		387,764
Puget Sound Power & Light	8,093,833		971,259		7,848,564		941,827
U.S. Sprint Communications	82,166		9,860		62,333		7,480
U.S. West Communications	3,855,766		462,691		3,892,408		467,088
Vigilante Electric Cooperative	1,190,122		35,705		1,319,817		39,595
Washington Water Power Co.	2,500,404		300,048		2,424,634		290,956
Western Telecommunications	833,880		100,066		924,866		110,984
Yellowstone Pipe Line Co.	229,178		27,501		234,322		28,119
TOTAL	\$ 52,543,319	\$	5,921,877	\$	52,820,161	\$	5,937,835

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u>		<u>1991</u>		<u>1992</u>		<u>1992</u>
	<u>ASSESSED</u>		<u>TAXABLE</u>		<u>ASSESSED</u>		<u>TAXABLE</u>
JUDITH BASIN							
Burlington Northern Railroad	\$ 13,475,421	\$	1,016,048	\$	13,803,451	\$	1,039,398
Central Montana Rail	100,507		7,578		90,197		6,792
Conoco Pipe Line Co.	3,465,854		415,903		3,097,474		371,697
Fergus Electric Cooperative	1,227,346		36,820		1,291,006		38,730
Montana Power Company	5,467,915		656,149		5,827,282		699,274
Sun River Electric Cooperative	15,203		456		17,636		529
Three Rivers Telephone Coop.	1,185,985		35,580		1,036,380		31,091
U.S. West Communications	1,749,085		209,891		1,724,272		206,912
TOTAL	\$ 26,687,316	\$	2,378,425	\$	26,887,698	\$	2,394,423
LAKE							
AT&T Communications	\$ 3,146,431	\$	377,571	\$	3,203,175	\$	384,381
Blackfoot Telephone Coop.	3,679,080		110,372		4,347,713		130,432
Burlington Northern Railroad	111,216		8,386		113,923		8,579
Hot Springs Telephone Co.	4,325		346		4,829		386
Intermountain Digital Network	290,469		34,856		280,193		33,623
Missoula Electric Cooperative	321,896		9,657		342,724		10,282
Montana Power Company	15,740,186		1,888,822		16,309,764		1,957,172
Montana Rail Link	4,971,574		374,858		5,021,216		378,097
NW Telephone Systems, Inc.	4,570,335		548,439		5,877,332		705,280
PacifiCorp	2,475,352		297,042		3,214,621		385,756
TCI Microwave Inc.	27,478		3,297		27,731		3,328
U.S. Sprint Communications	703,639		84,437		748,198		89,784
U.S. West Communications	573,195		68,783		445,134		53,416
Yellowstone Pipe Line Co.	348,851		41,862		356,681		42,802
TOTAL	\$ 36,964,027	\$	3,848,728	\$	40,293,234	\$	4,183,318
LEWIS & CLARK							
Ameriflight, Inc.	\$ 260,276	\$	19,625	\$	225,796	\$	17,002
AT&T Communications	5,702,421		684,292		7,486,458		898,375
Burlington Northern Railroad	12,231,852		922,281		12,505,171		941,638
Delta Airlines, Inc.	2,684,936		202,444		3,028,861		228,073
Federal Express	31,983		2,412		29,008		2,184
Horizon Air Industries, Inc.	1,567,445		118,185		1,820,052		137,050
Intermountain Digital Network	894,398		107,328		1,056,216		126,746
MCI Telecommunications	1,191,216		142,946		2,042,849		245,141
Montana Power Company	48,724,682		5,846,963		53,494,270		6,419,312
Montana Rail Link	3,994,306		301,170		4,160,343		313,273
New Creations DbA U.S. Check	194,400		14,658		495,360		37,301
PacifiCorp	24,851		2,982		27,412		3,289
Portland General Electric	85,712		10,285		85,363		10,244
Puget Sound Power & Light	105,299		12,636		109,095		13,091
Sky West Airlines	1,405,640		105,985		539,157		40,599
Sun River Electric Cooperative	1,021,668		30,650		1,145,083		34,353
Three Rivers Telephone Coop.	1,002,034		30,061		959,428		28,783
United Parcel Service Co.	601,367		45,343		1,335,989		100,600
U.S. Sprint Communications	1,813,882		217,667		1,513,437		181,613
U.S. West Communications	43,434,472		5,212,135		42,646,423		5,117,569
Vigilante Electric Cooperative	175,960		5,280		235,585		7,067
Washington Water Power Co.	66,882		8,026		69,216		8,306
Western Telecommunications	432,566		51,908		578,726		69,447
Yellowstone Pipe Line Co.	2,423,872		290,864		2,457,055		294,847
TOTAL	\$ 130,072,120	\$	14,386,126	\$	138,046,353	\$	15,275,903

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991 ASSESSED</u>		<u>1991 TAXABLE</u>		<u>1992 ASSESSED</u>		<u>1992 TAXABLE</u>
LIBERTY							
Burlington Northern Railroad	\$ 6,818,035	\$	514,080	\$	6,981,069	\$	525,674
Cenex - Sweetgrass Gathering	207,805		24,937		187,163		22,460
Hill County Electric Coop.	1,092,626		32,779		1,100,659		33,019
Marias River Electric Coop.	324,946		9,747		330,293		9,908
Montana Power Company	9,658,345		1,159,001		8,971,894		1,076,628
Montana Refining Company	8,481		1,018		8,333		1,000
Northern Telephone Cooperative	209,096		6,273		216,056		6,482
Sun River Electric Cooperative	7,979		240		9,253		277
TCI Microwave Inc.	53,446		6,414		53,938		6,473
Three Rivers Telephone Coop.	79,272		2,378		78,485		2,355
Triangle Telephone Cooperative	2,503,061		75,092		1,857,439		55,723
TOTAL	\$ 20,963,092	\$	1,831,959	\$	19,794,582	\$	1,739,999
LINCOLN							
Burlington Northern Railroad	\$ 31,813,037	\$	2,398,703	\$	32,568,432	\$	2,452,403
Flathead Electric Cooperative	467,122		14,014		446,362		13,391
GTE Northwest Inc.	10,452,451		1,254,295		11,148,268		1,337,791
Lincoln Electric Cooperative	5,850,179		175,506		6,363,206		190,896
Northern Lights, Inc.	4,093,365		122,801		4,039,695		121,190
PacifiCorp	4,318,294		518,195		4,820,753		578,490
TCI Microwave Inc.	60,358		7,243		60,915		7,310
TOTAL	\$ 57,054,806	\$	4,490,757	\$	59,447,631	\$	4,701,471
MADISON							
AT&T Communications	\$ 314,008	\$	37,681	\$	300,800	\$	36,096
Montana Power Company	18,040,685		2,164,884		23,702,556		2,844,306
Montana Rail Link	2,341,554		176,553		2,364,937		178,078
Or Short Line & Union Pacific	562,168		42,387		571,842		43,060
Three Rivers Telephone Coop.	2,984,241		89,527		3,007,245		90,217
U.S. West Communications	3,125,842		375,101		3,101,412		372,171
Vigilante Electric Cooperative	1,758,668		52,760		1,687,541		50,626
TOTAL	\$ 29,127,166	\$	2,938,893	\$	34,736,333	\$	3,614,554
MCCONE							
Burlington Northern Railroad	\$ 1,495,938	\$	112,794	\$	1,532,353	\$	115,386
McCone Electric Cooperative	3,034,903		91,047		2,878,747		86,363
Mid Rivers Telephone Coop.	4,176,528		125,295		4,772,150		143,165
Montana Dakota Utilities - Elec	4,914		590		4,963		596
Montana Dakota Utilities - Gas	3,663		440		3,701		444
Northern Border Pipeline	5,745		689		5,723		687
Texaco Pipe Line Co.	267,788		32,134		263,459		31,615
U.S. West Communications	599,996		72,000		574,080		68,889
Valley Electric Cooperative	34,327		1,030		33,940		1,018
Valley Rural Telephone Coop.	8,511		255		8,957		269
Williston Basin Pipeline	960,225		115,227		934,394		112,127
TOTAL	\$ 10,592,538	\$	551,501	\$	11,012,467	\$	560,559
MEAGHER							
Fergus Electric Cooperative	\$ 140,194	\$	4,205	\$	178,972	\$	5,369
Montana Power Company	8,886,103		1,066,332		9,192,807		1,103,137
PacifiCorp	2,727,638		327,317		3,003,922		360,471
Park Electric Cooperative	71,819		2,155		81,100		2,433
Portland General Electric	4,584,762		550,172		4,566,275		547,953
Puget Sound Power & Light	8,710,754		1,045,290		9,024,763		1,082,972
U.S. West Communications	1,360,919		163,310		1,336,116		160,334
Vigilante Electric Cooperative	54,719		1,641		83,163		2,495
Washington Water Power Co.	6,039,041		724,685		5,924,711		710,965
Western Telecommunications	336,122		40,335		372,797		44,736
TOTAL	\$ 32,912,071	\$	3,925,442	\$	33,764,626	\$	4,020,865

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>	<u>1991</u> <u>TAXABLE</u>	<u>1992</u> <u>ASSESSED</u>	<u>1992</u> <u>TAXABLE</u>
MINERAL				
AT&T Communications	\$ 573,274	\$ 68,792	\$ 585,186	\$ 70,222
GTE Northwest Inc.	82	10	0	0
Missoula Electric Cooperative	795,360	23,862	833,228	24,996
Montana Power Company	2,929,700	351,563	3,131,001	375,721
Montana Rail Link	11,826,807	891,741	11,944,899	899,451
PacifiCorp	2,878,108	345,372	2,831,905	339,829
Portland General Electric	5,316,796	638,016	5,173,010	620,761
Puget Sound Power & Light	9,174,340	1,100,919	8,926,230	1,071,147
U.S. West Communications	2,353,027	282,365	2,310,711	277,285
Washington Water Power Co.	7,768,526	932,222	7,560,347	907,242
TOTAL	\$ 43,616,020	\$ 4,634,862	\$ 43,296,517	\$ 4,586,654
MISSOULA				
Ameriflight, Inc.	\$ 99,488	\$ 7,501	\$ 383,128	\$ 28,850
AT&T Communications	3,467,979	416,157	3,647,181	437,662
Blackfoot Telephone Coop.	6,549,526	196,487	7,351,929	220,558
Burlington Northern Railroad	276,999	20,886	283,741	21,367
Casino Express	3,529	266	8,469	638
Continental Airlines	1,674,764	126,277	2,294,865	172,803
Delta Airlines, Inc.	3,296,869	248,584	3,170,600	238,746
Federal Express	36,888	2,781	36,211	2,727
Great American Airways	2,183	165	4,278	322
Horizon Air Industries, Inc.	1,712,626	129,132	1,988,023	149,698
Intermountain Digital Network	870,428	104,451	839,651	100,758
MCI Telecommunications	1,560,342	187,241	2,573,974	308,877
Methow Aviation, Inc.	9,606	724	9,174	691
Missoula Electric Cooperative	12,445,713	373,372	13,075,510	392,264
Montana Power Company	51,566,096	6,187,932	55,513,527	6,661,623
Montana Rail Link	21,520,078	1,622,615	22,187,866	1,670,745
Northwest Airlines, Inc.	1,214,896	91,603	970,272	73,061
NW Telephone Systems, Inc.	33,683	4,042	49,302	5,916
PacifiCorp	2,060,700	247,285	2,005,767	240,692
Portland General Electric	3,974,810	476,978	3,868,852	464,262
Puget Sound Power & Light	6,858,661	823,040	6,675,827	801,098
Sky West Airlines	421,255	31,763	172,580	12,995
U.S. Sprint Communications	2,882,367	345,884	2,823,151	338,778
U.S. West Communications	39,456,363	4,734,762	40,910,904	4,909,309
Washington Water Power Co.	5,784,616	694,154	5,630,414	675,650
Westair Commuter	932,980	70,347	0	0
Yellowstone Pipe Line Co.	2,756,864	330,824	2,839,065	340,689
TOTAL	\$ 171,470,309	\$ 17,475,253	\$ 179,314,261	\$ 18,270,779
MUSSELSHELL				
Conoco Pipe Line Co.	\$ 2,900,330	\$ 348,040	\$ 2,650,879	\$ 318,107
Fergus Electric Cooperative	2,187,767	65,633	2,303,620	69,109
Mid Rivers Telephone Coop.	1,257,425	37,722	1,364,118	40,924
Montana Power Company	3,677,386	441,286	4,235,989	508,319
PacifiCorp	34,521	4,143	38,079	4,569
Portland General Electric	119,799	14,376	119,311	14,317
Puget Sound Power & Light	145,093	17,411	150,324	18,039
Scurlock Permian	8,939	1,073	8,939	1,073
Triangle Telephone Cooperative	40,897	1,227	39,875	1,196
U.S. West Communications	2,321,937	278,632	2,279,066	273,487
Washington Water Power Co.	92,254	11,070	95,475	11,457
Yellowstone Valley Electric	2,605	78	2,741	82
TOTAL	\$ 12,788,953	\$ 1,220,691	\$ 13,288,416	\$ 1,260,679

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	1991 ASSESSED		1991 TAXABLE		1992 ASSESSED		1992 TAXABLE
PARK							
AT&T Communications	\$ 1,371,751	\$	164,611	\$	1,389,402	\$	166,729
Burlington Northern Railroad	41,405		3,122		42,412		3,193
MCI Telecommunications	697,958		83,755		1,196,600		143,592
Montana Power Company	21,849,123		2,621,895		23,389,330		2,806,719
Montana Rail Link	8,631,321		650,801		9,049,961		681,461
PacifiCorp	74,839		8,981		82,553		9,906
Park Electric Cooperative	5,925,518		177,766		6,690,689		200,721
Triangle Telephone Cooperative	186,610		5,598		181,940		5,458
U.S. Sprint Communications	1,613,938		193,672		1,454,341		174,521
U.S. West Communications	11,916,112		1,429,934		12,283,373		1,474,003
Western Telecommunications	29,167		3,500		32,349		3,882
Yellowstone Pipe Line Co.	1,451,865		174,224		1,477,617		177,314
TOTAL	\$ 53,789,607	\$	5,517,859	\$	57,270,567	\$	5,847,499
PETROLEUM							
Conoco Pipe Line Co.	\$ 256,221	\$	30,747	\$	234,658	\$	28,159
Fergus Electric Cooperative	841,438		25,243		912,106		27,363
McCone Electric Cooperative	364,710		10,941		358,200		10,746
Mid Rivers Telephone Coop.	1,177,151		35,315		1,240,527		37,216
U.S. West Communications	633		76		627		75
TOTAL	\$ 2,640,153	\$	102,322	\$	2,746,118	\$	103,559
PHILLIPS							
AT&T Communications	\$ 10,241	\$	1,229	\$	10,503	\$	1,260
Big Flat Electric Cooperative	4,562,566		136,877		4,688,011		140,641
Burlington Northern Railroad	13,623,359		1,027,200		13,953,492		1,050,697
Fergus Electric Cooperative	12,824		384		13,243		398
Hill County Electric Coop.	5,879		176		5,735		172
K. N. Energy, Inc.	9,377,138		1,125,256		9,793,971		1,175,277
Mid Rivers Telephone Coop.	6,147		184		6,412		192
Montana Dakota Utilities	43,072		5,168		42,733		5,127
Montana Dakota Utilities - Gas	388,542		46,626		392,592		47,110
Montana Power Company	3,742,317		449,078		3,584,119		430,094
Northern Border Pipeline	24,389,423		2,926,731		24,301,809		2,916,218
TCI Microwave Inc.	156,174		18,741		157,609		18,913
Triangle Telephone Cooperative	2,673,424		80,203		2,771,523		83,146
U.S. West Communications	2,215,231		265,829		2,173,094		260,772
Valley Electric Cooperative	43,372		1,301		42,632		1,279
Valley Rural Telephone Coop.	50,261		1,508		52,873		1,586
Williston Basin Pipeline	2,316,520		277,983		2,253,941		270,473
TOTAL	\$ 63,616,490	\$	6,364,474	\$	64,244,292	\$	6,403,355
PONDERA							
AT&T Communications	\$ 318,739	\$	38,249	\$	931,252	\$	111,750
Burlington Northern Railroad	6,878,883		518,666		7,037,419		529,919
Cenex - Sweetgrass Gathering	275,340		33,041		249,845		29,981
Conoco Pipe Line Co.	2,706,421		324,770		2,473,003		296,760
Glacier Electric Cooperative	1,101,506		33,044		1,176,603		35,299
Marias River Electric Coop.	22,240		668		22,261		668
Montana Power Company	6,585,778		790,292		6,542,960		785,156
Montana Refining Company	546,822		65,618		537,315		64,477
Scurlock Permian	87,926		10,551		87,926		10,551
Sun River Electric Cooperative	4,017,334		120,520		4,531,685		135,950
Three Rivers Telephone Coop.	1,441,052		43,232		1,418,728		42,562
U.S. West Communications	3,409,221		409,106		3,446,294		413,554
TOTAL	\$ 27,391,262	\$	2,387,757	\$	28,455,291	\$	2,456,627

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991 ASSESSED</u>		<u>1991 TAXABLE</u>		<u>1992 ASSESSED</u>		<u>1992 TAXABLE</u>
POWDER RIVER							
Black Hills Power & Light	\$ 881,060	\$	105,727	\$	910,557	\$	109,267
Montana Dakota Utilities	11,748		1,410		11,542		1,385
Montana Dakota Utilities - Gas	611		73		617		74
Range Telephone Cooperative	3,216,641		96,498		3,348,518		100,456
Scurlock Permian	1,723,786		206,854		1,723,786		206,854
Southeast Electric Cooperative	45,674		1,371		43,643		1,309
Tongue River Electric Coop.	3,815,233		114,457		3,790,671		113,721
Tri-County Electric Assoc.	48,762		1,463		48,533		1,456
U.S. West Communications	978,808		117,458		988,254		118,591
Williston Basin Pipeline	68,180		8,182		66,096		7,932
TOTAL	\$ 10,790,503	\$	653,493	\$	10,932,217	\$	661,045
POWELL							
AT&T Communications	\$ 2,337,938	\$	280,553	\$	2,376,158	\$	285,139
Blackfoot Telephone Coop.	1,896,727		56,901		2,264,796		67,944
Burlington Northern Railroad	8,102,364		610,917		8,210,306		618,237
Intermountain Digital Network	382,070		45,848		368,563		44,228
MCI Telecommunications	365,093		43,811		656,355		78,763
Missoula Electric Cooperative	1,930,961		57,928		2,015,342		60,460
Montana Power Company	14,586,902		1,750,429		15,063,213		1,807,586
Montana Rail Link	2,703,384		203,835		2,730,379		205,597
Montana Western Railway	439,856		33,166		476,465		35,878
PacifiCorp	1,453,081		174,369		1,415,518		169,863
Portland General Electric	2,965,279		355,834		2,881,680		345,801
Puget Sound Power & Light	6,605,549		792,666		6,421,319		770,559
U.S. Sprint Communications	2,445,058		293,407		2,366,619		283,993
U.S. West Communications	2,609,756		313,171		2,589,964		310,795
Washington Water Power Co.	2,619,409		314,329		2,550,899		306,108
Western Telecommunications	194,935		23,392		216,205		25,944
Yellowstone Pipe Line Co.	1,464,237		175,709		1,497,100		179,651
TOTAL	\$ 53,102,599	\$	5,526,265	\$	54,100,881	\$	5,596,546
PRAIRIE							
Burlington Northern Railroad	\$ 10,357,113	\$	780,927	\$	10,594,948	\$	797,800
Cenex - Products Pipeline	585,061		70,207		587,247		70,470
McCone Electric Cooperative	241,375		7,241		231,856		6,956
Mid Rivers Telephone Coop.	940,215		28,207		1,291,864		38,756
Montana Dakota Utilities	81,291		9,755		80,245		9,630
Montana Dakota Utilities - Elec	325,978		39,118		324,281		38,914
Montana Dakota Utilities - Gas	115,068		13,808		117,192		14,063
Texaco Pipe Line Co.	47,483		5,698		48,269		5,792
Tongue River Electric Coop.	1,059,681		31,790		1,072,216		32,167
U.S. Sprint Communications	1,575,595		189,072		1,426,202		171,143
U.S. West Communications	391,686		47,003		533,401		64,008
Western Telecommunications	105,162		12,619		116,637		13,996
Williston Basin Pipeline	416,091		49,931		404,434		48,532
TOTAL	\$ 16,241,799	\$	1,285,376	\$	16,828,792	\$	1,312,227
RAVALLI							
AT&T Communications	\$ 0	\$	0	\$	1,396	\$	168
Blackfoot Telephone Coop.	337,241		10,117		397,949		11,938
Intermountain Digital Network	102,506		12,301		98,880		11,866
Missoula Electric Cooperative	520,113		15,603		549,195		16,476
Montana Power Company	14,360,286		1,723,234		15,450,826		1,854,100
Montana Rail Link	2,484,173		187,307		2,508,979		188,927
U.S. West Communications	13,434,204		1,612,105		13,010,588		1,561,273
TOTAL	\$ 31,238,523	\$	3,560,667	\$	32,017,813	\$	3,644,748

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991 ASSESSED</u>		<u>1991 TAXABLE</u>		<u>1992 ASSESSED</u>		<u>1992 TAXABLE</u>
RICHLAND							
Big Sky Airlines	\$ 62,074	\$	4,680	\$	120,246	\$	9,055
Burlington Northern Railroad	5,064,985		381,899		5,188,280		390,677
Cenex - Products Pipeline	705,748		84,690		708,501		85,020
Lower Yellowstone Rural Coop.	11,616,255		348,487		11,851,840		355,554
McCone Electric Cooperative	210,967		6,328		203,012		6,091
McKenzie Electric Cooperative	56,055		1,682		52,704		1,581
Mid Rivers Telephone Coop.	2,266,414		67,991		2,295,685		68,870
Montana Dakota Utilities	10,914,704		1,309,765		10,818,439		1,298,213
Montana Dakota Utilities - Elec	1,860,315		223,239		1,868,473		224,216
Montana Dakota Utilities - Gas	974,259		116,912		977,933		117,352
Montana Dakota Utilities - P.C.	485,354		14,561		3,380,670		101,420
Reservation Telephone Coop.	49,119		1,474		52,549		1,576
Texaco Pipe Line Co.	2,646,521		317,581		2,728,664		327,441
United Parcel Service Co.	0		0		6,144		463
U.S. West Communications	6,900,608		828,073		6,791,313		814,957
Western Telecommunications	161,504		19,380		179,127		21,495
Williston Basin Pipeline	2,104,484		252,538		2,041,435		244,971
TOTAL	\$ 46,079,366	\$	3,979,280	\$	49,265,015	\$	4,068,952
ROOSEVELT							
Big Sky Airlines	\$ 45,776	\$	3,452	\$	89,456	\$	6,736
Burlington Northern Railroad	27,202,679		2,051,082		27,843,612		2,096,623
Lower Yellowstone Rural Coop.	556,564		16,697		560,121		16,804
McCone Electric Cooperative	21,348		641		20,611		619
Mid Rivers Telephone Coop.	103,617		3,109		108,008		3,241
Montana Dakota Utilities	2,007,325		240,878		2,005,734		240,689
Montana Dakota Utilities - Elec	2,118,588		254,229		2,122,714		254,726
Montana Dakota Utilities - Gas	773,118		92,774		779,016		93,482
Nemont Telephone Cooperative	1,527,159		45,815		1,445,117		43,354
Northern Border Pipeline	84,361,441		10,123,373		84,071,597		10,088,591
Northern Electric Cooperative	1,756,418		52,691		1,671,666		50,150
Sheridan Electric Cooperative	1,851,526		55,547		1,980,573		59,417
Texaco Pipe Line Co.	1,041,986		125,038		1,065,616		127,874
U.S. West Communications	5,038,133		604,578		5,018,307		602,196
Valley Electric Cooperative	142,717		4,282		141,544		4,246
Williston Basin Pipeline	168,119		20,174		167,822		20,139
TOTAL	\$ 128,716,514	\$	13,694,360	\$	129,091,514	\$	13,708,887

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991 ASSESSED</u>	<u>1991 TAXABLE</u>	<u>1992 ASSESSED</u>	<u>1992 TAXABLE</u>
ROSEBUD				
AT&T Communications	\$ 587,921	\$ 70,551	\$ 532,688	\$ 63,923
Burlington Northern Railroad	16,351,899	1,232,934	16,749,947	1,261,271
Cenex - Products Pipeline	1,093,642	131,237	1,078,988	129,479
Conoco Pipe Line Co.	408,070	48,968	372,558	44,708
McCone Electric Cooperative	112,179	3,366	107,600	3,228
Mid Rivers Telephone Coop.	450,160	13,506	468,684	14,060
Mid-Yellowstone Electric Coop.	1,581,746	47,452	1,611,808	48,355
Montana Dakota Utilities	1,041,636	124,997	1,035,540	124,265
Montana Dakota Utilities - Elec	772,628	92,715	767,134	92,056
Montana Dakota Utilities - Gas	338,182	40,582	338,314	40,598
Montana Power Company	403,719,749	48,446,370	414,804,537	49,776,546
Montana Power Co. - P.C.	107,107,726	3,213,232	106,021,071	3,180,632
PacifiCorp	90,195,563	10,823,467	93,641,789	11,237,015
PacifiCorp - P.C.	33,715,935	1,011,478	33,163,514	994,905
Portland General Electric	186,300,879	22,356,106	186,164,757	22,339,770
Portland General Electric - P.C.	65,865,810	1,975,974	64,942,029	1,948,261
Puget Sound Power & Light	358,822,311	43,058,678	374,566,106	44,947,933
Puget Sound Power & Light - P.C.	105,072,131	3,152,164	106,081,637	3,182,449
Range Telephone Cooperative	4,462,302	133,869	4,565,641	136,970
Tongue River Electric Coop.	4,276,776	128,303	4,096,741	122,902
U.S. Sprint Communications	2,277,242	273,269	2,189,407	262,728
U.S. West Communications	4,236,991	508,439	4,554,367	546,525
Washington Water Power Co.	170,256,695	20,430,804	176,658,052	21,198,967
Washington Water Power Co. - P.C.	54,901,185	1,647,036	55,460,373	1,663,811
Western Telecommunications	131,627	15,795	148,255	17,791
Williston Basin Pipeline	673,314	80,797	654,479	78,538
TOTAL	\$ 1,614,754,299	\$ 159,062,089	\$ 1,650,776,016	\$ 163,457,686
SANDERS				
AT&T Communications	\$ 3,214,824	\$ 385,778	\$ 3,311,239	\$ 397,348
Blackfoot Telephone Coop.	319,405	9,582	398,311	11,950
Burlington Northern Railroad	575,742	43,410	585,655	44,100
Flathead Electric Cooperative	27,170	815	18,945	568
GTE Northwest Inc.	2,788	335	3,449	414
Hot Springs Telephone Co.	220,044	17,604	295,256	23,621
MCI Telecommunications	334,549	40,146	717,119	86,054
Montana Power Company	10,128,658	1,215,440	10,638,149	1,276,578
Montana Rail Link	30,668,799	2,312,428	30,975,038	2,332,421
Northern Lights, Inc.	3,793,653	113,811	3,831,727	114,952
NW Telephone Systems, Inc.	6,085	730	2,976	357
PacifiCorp	131,211	15,745	156,762	18,812
U.S. Sprint Communications	6,066,836	728,021	5,798,164	695,777
U.S. West Communications	5,290,223	634,828	5,607,864	672,944
Washington Water Power Co.	84,344,088	10,121,289	88,727,474	10,647,296
Yellowstone Pipe Line Co.	3,560,563	427,268	3,641,084	436,930
TOTAL	\$ 148,684,638	\$ 16,067,230	\$ 154,709,212	\$ 16,760,122
SHERIDAN				
Burlington Northern Railroad	\$ 6,977,162	\$ 526,078	\$ 7,143,860	\$ 537,933
DMVW Railroad	730,199	55,057	742,319	55,897
Montana Dakota Utilities	1,374,651	164,960	1,356,616	162,794
Montana Dakota Utilities - Elec	1,003,051	120,365	1,014,755	121,771
Nemont Telephone Cooperative	2,580,118	77,405	2,486,239	74,587
Scurlock Permian	54,984	6,598	54,984	6,598
Sheridan Electric Cooperative	3,090,734	92,723	3,466,952	104,008
Texaco Pipe Line Co.	921,808	110,618	961,098	115,333
U.S. West Communications	1,697,227	203,667	1,560,624	187,275
TOTAL	\$ 18,429,934	\$ 1,357,471	\$ 18,787,447	\$ 1,366,196

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
SILVER BOW							
Ameriflight, Inc.	\$ 175,460	\$	13,230	\$	453	\$	34
AT&T Communications	2,230,023		267,603		2,289,231		274,708
Burlington Northern Railroad	1,666,625		125,663		1,707,196		128,552
Casino Express	7,059		532		25,408		1,913
Delta Airlines, Inc.	2,089,260		157,530		2,168,376		163,279
Great American Airways	0		0		1,426		107
Horizon Air Industries, Inc.	893,544		67,373		1,491,356		112,299
Intermountain Digital Network	399,826		47,979		426,295		51,155
Montana Power Company	61,064,003		7,327,681		67,479,285		8,097,514
Montana Western Railway	641,266		48,351		845,542		63,669
Or Short Line & Union Pacific	2,728,086		205,698		2,774,869		208,948
PacifiCorp	84,512		10,142		93,224		11,187
Portland General Electric	294,087		35,290		293,579		35,229
Puget Sound Power & Light	334,098		40,092		346,142		41,537
Rarus Railway Corp.	107,041		8,071		181,054		13,633
Sky West Airlines	364,533		27,486		462,487		34,825
Southern Montana Telephone	219,938		17,595		207,188		16,575
U.S. West Communications	15,184,759		1,822,171		15,494,101		1,859,293
Vigilante Electric Cooperative	1,084,563		32,537		1,191,667		35,749
Washington Water Power Co.	260,294		31,235		269,379		32,325
Western Telecommunications	199,793		23,975		221,592		26,590
TOTAL	\$ 90,028,770	\$	10,310,234	\$	97,969,850	\$	11,209,121
STILLWATER							
AT&T Communications	\$ 2,208,823	\$	265,059	\$	2,221,412	\$	266,570
Beartooth Electric Cooperative	2,216,899		66,506		2,365,315		70,960
Fergus Electric Cooperative	48,458		1,454		51,617		1,549
Montana Dakota Utilities - Gas	101,638		12,197		104,239		12,509
Montana Power Company	22,134,074		2,656,087		23,442,496		2,813,100
Montana Rail Link	8,769,181		661,196		8,856,744		666,913
PacifiCorp	1,309,502		157,140		1,442,139		173,056
Portland General Electric	2,209,932		265,192		2,201,021		264,122
Project Telephone Company	2,355,446		188,436		2,811,449		224,916
Puget Sound Power & Light	4,178,303		501,396		4,328,922		519,471
Triangle Telephone Cooperative	1,186,655		35,601		1,157,367		34,721
U.S. Sprint Communications	1,956,047		234,725		1,854,492		222,539
U.S. West Communications	2,140,592		256,873		2,120,811		254,498
Washington Water Power Co.	2,897,966		347,756		2,842,892		341,147
Western Telecommunications	389,068		46,688		433,785		52,054
Williston Basin Pipeline	1,303,789		156,455		1,200,568		144,068
Yellowstone Pipe Line Co.	1,609,528		193,143		1,632,425		195,891
Yellowstone Valley Electric	466,164		13,985		494,021		14,821
TOTAL	\$ 57,482,065	\$	6,059,889	\$	59,561,715	\$	6,272,905
SWEET GRASS							
AT&T Communications	\$ 2,438,414	\$	292,610	\$	2,445,646	\$	293,477
Beartooth Electric Cooperative	167,537		5,027		183,994		5,520
Burlington Northern Railroad	62,086		4,681		63,597		4,789
Hill County Electric Coop.	10,715		321		10,453		314
Intermountain Digital Network	252,952		30,354		244,004		29,280
MCI Telecommunications	2,633,274		315,993		1,147,757		137,731
Montana Power Company	6,185,347		742,242		6,661,947		799,433
Montana Rail Link	8,618,169		649,810		8,704,226		655,428
Park Electric Cooperative	2,035,644		61,070		2,300,510		69,014
Triangle Telephone Cooperative	3,408,022		102,240		3,335,976		100,078
U.S. Sprint Communications	1,936,130		232,336		1,891,495		226,980
U.S. West Communications	332,330		39,879		322,151		38,659
Yellowstone Pipe Line Co.	1,370,729		164,487		1,396,733		167,609
TOTAL	\$ 29,451,349	\$	2,641,050	\$	28,708,489	\$	2,528,312

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

	<u>1991</u> <u>ASSESSED</u>		<u>1991</u> <u>TAXABLE</u>		<u>1992</u> <u>ASSESSED</u>		<u>1992</u> <u>TAXABLE</u>
TETON							
AT&T Communications	\$ 275,946	\$	33,114	\$	828,358	\$	99,403
Burlington Northern Railroad	9,592,933		723,307		9,826,448		739,931
Cenex - Sweetgrass Gathering	25,035		3,004		25,010		3,001
Conoco Pipe Line Co.	1,030,982		123,718		939,645		112,757
Montana Power Company	6,413,792		769,654		5,602,299		672,278
Montana Refining Company	417,101		50,052		409,850		49,182
Sun River Electric Cooperative	5,657,460		169,723		6,370,175		191,105
Three Rivers Telephone Coop.	4,752,611		142,579		4,839,438		145,183
U.S. West Communications	1,917,901		230,147		1,975,562		237,068
TOTAL	\$ 30,083,761	\$	2,245,298	\$	30,816,785	\$	2,249,908
TOOLE							
Burlington Northern Railroad	\$ 18,459,942	\$	1,391,880	\$	18,909,304	\$	1,423,871
Cenex - Big Sky Pipeline	67,103		8,053		63,432		7,611
Cenex - Santa Rita Pipeline	1,145,122		137,415		1,196,473		143,577
Cenex - Sweetgrass Gathering	544,168		65,300		475,969		57,116
Conoco Pipe Line Co.	41,715		5,006		38,236		4,588
Glacier Electric Cooperative	363,789		10,914		374,626		11,238
Marias River Electric Coop.	4,393,132		131,794		4,349,325		130,481
Montana Power Company	20,770,658		2,492,478		20,717,808		2,486,136
Montana Refining Company	44,506		5,341		43,732		5,248
Northern Telephone Cooperative	2,604,277		78,128		3,364,880		100,947
Scurlock Permian	122,557		14,707		122,557		14,707
Sun River Electric Cooperative	10,472		314		12,070		362
TCI Microwave Inc.	19,102		2,292		19,279		2,313
Three Rivers Telephone Coop.	228,099		6,843		226,003		6,780
U.S. West Communications	2,340,013		280,801		2,441,591		292,991
TOTAL	\$ 51,154,655	\$	4,631,266	\$	52,355,285	\$	4,687,966
TREASURE							
AT&T Communications	\$ 588,568	\$	70,628	\$	513,166	\$	61,580
Burlington Northern Railroad	11,861,740		894,375		12,150,484		914,931
Cenex - Products Pipeline	823,289		98,795		824,124		98,895
Fergus Electric Cooperative	7,985		240		8,493		255
Mid Rivers Telephone Coop.	10,413		312		12,886		387
Mid-Yellowstone Electric Coop.	1,265,843		37,976		1,301,721		39,052
Montana Power Company	3,277,666		393,320		3,352,995		402,359
PacifiCorp	1,282,223		153,867		1,412,052		169,446
Portland General Electric	2,107,241		252,869		2,098,746		251,850
Puget Sound Power & Light	4,064,740		487,769		4,211,266		505,352
Range Telephone Cooperative	1,090,856		32,725		1,145,950		34,378
U.S. Sprint Communications	1,445,125		173,415		1,295,174		155,421
U.S. West Communications	83,239		9,989		80,110		9,613
Washington Water Power Co.	2,825,083		339,010		2,767,727		332,127
Williston Basin Pipeline	83,598		10,032		81,288		9,755
Yellowstone Valley Electric	2,931		88		3,084		93
TOTAL	\$ 30,820,540	\$	2,955,410	\$	31,259,266	\$	2,985,494

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

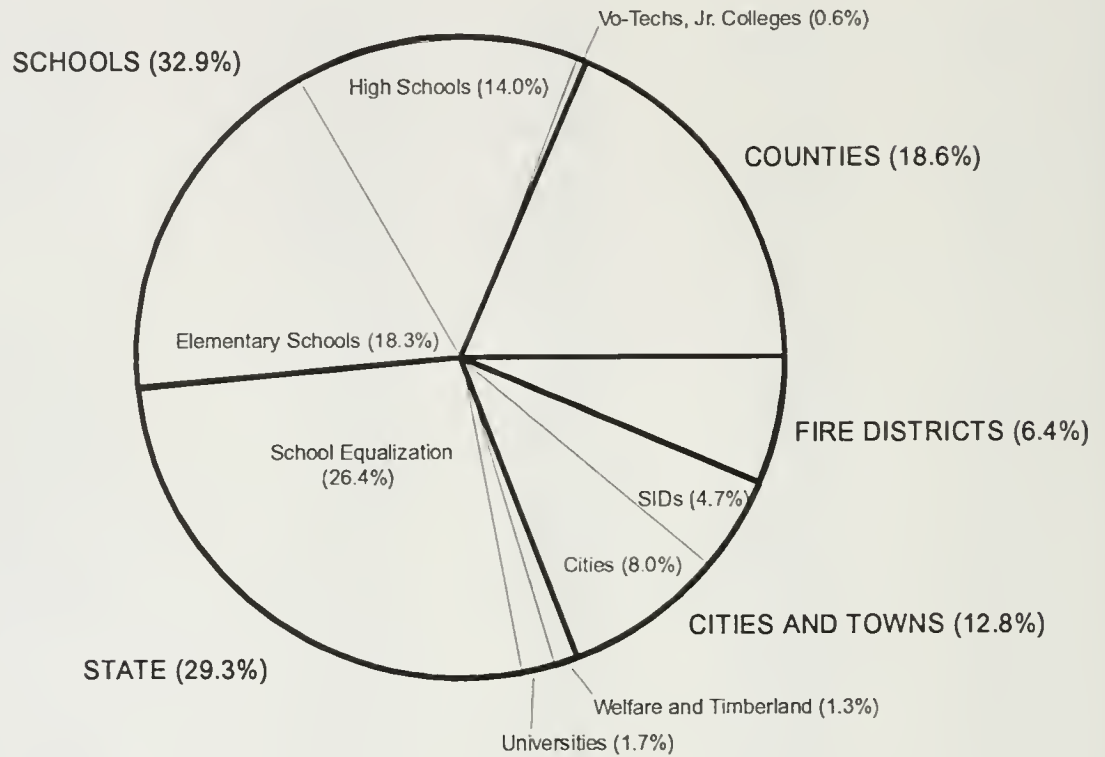
	1991 ASSESSED		1991 TAXABLE		1992 ASSESSED		1992 TAXABLE
VALLEY							
AT&T Communications	\$ 12,674	\$	1,521	\$	12,998	\$	1,560
Big Flat Electric Cooperative	109,116		3,273		113,903		3,417
Big Sky Airlines	31,720		2,392		59,462		4,477
Burlington Northern Railroad	21,827,106		1,645,762		22,353,236		1,683,197
K. N. Energy, Inc.	522,135		62,656		533,681		64,042
Montana Dakota Utilities	78,936		9,473		79,408		9,529
Montana Dakota Utilities - Gas	790,820		94,898		811,706		97,404
Montana Power Company	4,468,160		536,179		4,256,920		510,830
Nemont Telephone Cooperative	809,422		24,282		761,575		22,847
Northern Border Pipeline	69,620,191		8,354,423		69,381,999		8,325,840
Northern Electric Cooperative	3,468,007		104,040		3,246,472		97,395
TCI Microwave Inc.	122,555		14,707		123,682		14,842
U.S. West Communications	4,639,706		556,765		4,673,253		560,791
Valley Electric Cooperative	2,922,849		87,684		2,987,331		89,621
Valley Rural Telephone Coop.	2,068,036		62,040		2,365,868		70,975
Williston Basin Pipeline	4,966,408		595,970		4,851,932		582,232
TOTAL	\$ 116,457,841	\$	12,156,065	\$	116,613,426	\$	12,138,999
WHEATLAND							
Burlington Northern Railroad	\$ 4,532,869	\$	341,777	\$	4,643,211	\$	349,635
Conoco Pipe Line Co.	1,119,641		134,357		1,012,041		121,445
Fergus Electric Cooperative	769,102		23,074		827,317		24,819
Mid Rivers Telephone Coop.	500		15		522		16
Montana Power Company	10,659,738		1,279,168		11,106,997		1,332,840
PacifiCorp	2,096,071		251,529		2,308,359		277,003
Portland General Electric	3,498,938		419,872		3,484,829		418,180
Puget Sound Power & Light	6,676,762		801,211		6,917,447		830,094
Triangle Telephone Cooperative	4,855		146		4,733		142
U.S. West Communications	1,982,359		237,882		1,930,184		231,622
Washington Water Power Co.	4,632,653		555,918		4,543,072		545,168
Western Telecommunications	87,362		10,483		96,894		11,627
TOTAL	\$ 36,060,850	\$	4,055,432	\$	36,875,606	\$	4,142,591
WIBAUX							
Belle Fourche Pipeline Co.	\$ 2,455,146	\$	294,618	\$	2,461,009	\$	295,321
Burlington Northern Railroad	3,744,869		282,363		3,836,028		288,853
Butte Pipeline Co.	222,846		26,742		216,266		25,952
Goldenwest Electric Coop.	1,029,992		30,900		1,070,808		32,124
Mckenzie Electric Cooperative	57,643		1,729		54,287		1,629
Mid Rivers Telephone Coop.	256,421		7,693		271,798		8,154
Montana Dakota Utilities	404,512		48,541		402,507		48,301
Montana Dakota Utilities - Elec	228,239		27,389		227,767		27,332
Montana Dakota Utilities - Gas	90,651		10,878		91,286		10,954
Reservation Telephone Coop.	9,048		271		9,680		290
Texaco Pipe Line Co.	284,098		34,092		288,799		34,656
U.S. Sprint Communications	876,436		105,173		664,886		79,787
U.S. West Communications	965,198		115,824		945,613		113,474
Williston Basin Pipeline	450,312		54,037		437,558		52,507
TOTAL	\$ 11,075,411	\$	1,040,250	\$	10,978,292	\$	1,019,334

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1991 AND 1992**

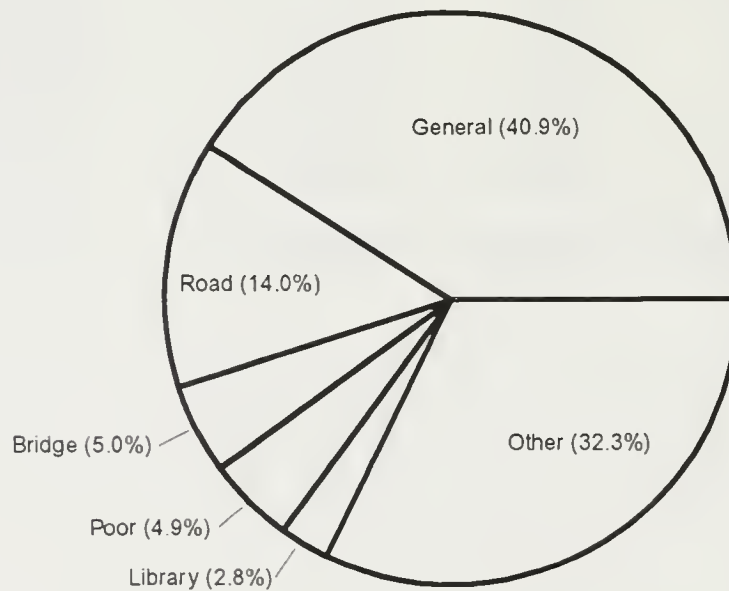
	1991 ASSESSED		1991 TAXABLE		1992 ASSESSED		1992 TAXABLE
YELLOWSTONE							
Ameriflight, Inc.	\$ 191,448	\$	14,435	\$	413,052	\$	31,103
AT&T Communications	20,404,042		2,448,485		18,684,212		2,242,105
Big Sky Airlines	684,375		51,602		859,778		64,742
Burlington Northern Railroad	41,484,916		3,127,962		39,471,186		2,972,180
Casino Express	3,529		266		8,469		638
Cenex - Products Pipeline	2,845,191		341,422		3,054,268		366,511
Conoco Pipe Line Co.	5,430,537		651,666		5,090,764		610,891
Continental Airlines	1,879,823		141,739		2,339,959		176,199
Delta Airlines, Inc.	3,196,866		241,044		3,105,352		233,833
Exxon Pipeline Co.	964,652		115,758		859,470		103,136
Federal Express	64,762		4,883		57,879		4,358
Fergus Electric Cooperative	221,939		6,658		236,509		7,095
Great American Airways	29,472		2,222		34,224		2,577
Horizon Air Industries, Inc.	1,567,574		118,195		2,111,925		159,028
Intermountain Digital Network	321,436		38,572		310,523		37,263
MCI Telecommunications	820,904		98,508		921,546		110,586
Mid Rivers Telephone Coop.	738,693		22,161		767,126		23,014
Mid-Yellowstone Electric Coop.	8,387		252		8,384		252
Montana Dakota Utilities	1,238,841		148,662		1,304,499		156,540
Montana Dakota Utilities - Gas	11,727,710		1,407,325		12,032,488		1,443,897
Montana Power Company	101,061,554		12,127,387		109,746,595		13,169,588
Montana Power Company - P.C.	584,862		17,546		560,620		16,819
Montana Rail Link	11,643,284		877,904		11,873,392		894,065
Northwest Airlines, Inc.	3,289,412		248,022		2,810,259		211,612
PacifiCorp	6,378,462		765,416		7,030,016		843,602
Portland General Electric	11,845,799		1,421,495		11,801,691		1,416,203
Project Telephone Company	2,287,113		182,969		2,312,799		185,024
Puget Sound Power & Light	19,355,162		2,322,620		20,052,260		2,406,272
Sky West Airlines	908,472		68,499		588,576		44,320
Triangle Telephone Cooperative	572,857		17,186		552,964		16,589
United Airlines, Inc.	3,770,416		284,289		3,478,777		261,952
United Parcel Service Co.	807,359		60,875		1,633,002		122,965
U.S. Sprint Communications	4,505,261		540,631		4,093,682		491,242
U.S. West Communications	62,730,713		7,527,688		63,650,269		7,638,032
Washington Water Power Co.	13,573,001		1,628,761		13,542,969		1,625,156
Western Telecommunications	1,164,276		139,713		1,331,730		159,807
Williston Basin Pipeline	1,196,275		143,554		1,166,664		140,000
Yellowstone Pipe Line Co.	2,295,421		275,450		2,338,527		280,622
Yellowstone Valley Electric	15,035,002		451,051		15,568,731		467,062
TOTAL	\$ 356,829,798	\$	38,082,873	\$	365,805,136	\$	39,136,880
	\$ 4,714,759,666	\$	470,721,641	\$	4,857,821,946	\$	485,868,288

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Property Taxes Levied in 1992



Counties Breakdown



TAXES LEVIED IN MONTANA 1991 - 1992

	1991	1992
Market Valuation	\$ 27,783,297,314	\$ 28,421,290,593
Taxable Valuation	\$ 1,595,221,460	\$ 1,632,622,989
State		
University	\$ 9,571,997	\$ 9,810,675
School Equalization	151,556,626	155,335,684
State Assumption of Welfare	6,905,179	7,065,841
Timberland Assessment	354,677	355,692
	<u>\$ 168,388,479</u>	<u>\$ 172,567,892</u>
County		
General	\$ 41,125,105	\$ 44,773,421
Road	15,013,214	15,360,545
Bridge	5,369,209	5,525,353
Poor	4,987,987	5,367,451
Bond Interest	1,049,245	618,684
County Fair	1,482,409	1,531,917
Library	2,968,464	3,098,784
Agricultural Extension	1,582,733	1,546,415
Planning	687,359	709,625
Health and Sanitation	1,585,162	1,745,730
Hospital	1,435,842	1,204,587
Airport	1,080,157	974,767
Other	25,522,762	26,993,816
	<u>\$ 103,889,648</u>	<u>\$ 109,451,095</u>
Local Schools		
Elementary	\$ 102,559,030	\$ 107,559,828
High School	77,847,503	82,539,274
Vo-tech and Jr. College	3,626,935	3,680,656
	<u>\$ 184,033,468</u>	<u>\$ 193,779,758</u>
Miscellaneous Districts		
Fire	\$ 8,555,519	\$ 9,448,774
Other	28,426,110	28,430,029
	<u>\$ 36,981,629</u>	<u>\$ 37,878,803</u>
Total Except Cities and Towns	<u>\$ 493,293,224</u>	<u>\$ 513,677,548</u>
Cities and Towns		
General	\$ 45,676,976	\$ 47,277,275
Special Improvements	27,654,388	27,879,875
	<u>\$ 73,331,364</u>	<u>\$ 75,157,150</u>
Grand Total All Taxes	<u>\$ 566,624,588</u>	<u>\$ 588,834,698</u>

TAXES LEVIED FOR STATE PURPOSES - 1991

County	Universities 6 Mills	School Equalization 95 Mills	State Assumption of Welfare 12 Mills	Timberland Assessment \$0.10/acre	Total of All State Taxes
Beaverhead	\$ 93,222	\$ 1,476,011	\$ 0	\$ 2,344	\$ 1,571,578
Big Horn	159,137	2,519,667	0	5,296	2,684,099
Blaine	81,417	1,289,101	0	0	1,370,518
Broadwater	79,095	1,252,331	0	2,974	1,334,399
Carbon	102,153	1,617,425	0	549	1,720,127
Carter	45,325	717,648	0	178	763,150
Cascade	560,918	8,881,201	1,121,836	4,575	10,568,530
Chouteau	151,443	2,397,849	0	1,085	2,550,377
Custer	86,497	1,369,534	0	0	1,456,031
Daniels	38,010	601,823	0	0	639,832
Dawson	110,172	1,744,385	0	0	1,854,557
Deer Lodge	52,737	835,009	105,475	8,284	1,001,506
Fallon	61,979	981,331	0	0	1,043,310
Fergus	129,790	2,055,008	0	11,547	2,196,345
Flathead	581,453	9,206,346	1,162,907	46,937	10,997,644
Gallatin	453,889	7,186,577	0	14,315	7,654,781
Garfield	32,760	518,704	0	0	551,464
Glacier	115,464	1,828,181	0	0	1,943,646
Golden Valley	30,512	483,099	0	1,318	514,928
Granite	44,657	707,068	0	11,046	762,771
Hill	179,193	2,837,228	0	0	3,016,421
Jefferson	144,106	2,281,683	0	4,265	2,430,054
Judith Basin	53,571	848,210	0	630	902,411
Lake	184,191	2,916,353	368,381	9,962	3,478,887
Lewis And Clark	405,645	6,422,709	811,290	13,407	7,653,051
Liberty	57,566	911,467	0	0	969,034
Lincoln	184,980	2,928,850	369,960	42,509	3,526,299
Madison	118,699	1,879,395	0	7,543	2,005,637
Mecone	47,663	754,667	0	0	802,330
Meagher	48,651	770,305	0	11,771	830,727
Mineral	49,527	784,183	99,055	9,209	941,974
Missoula	725,007	11,479,271	1,450,013	55,979	13,710,269
Musselshell	40,755	645,293	0	8,983	695,031
Park	147,418	2,334,116	294,836	9,317	2,785,686
Petroleum	10,877	172,219	0	0	183,096
Phillips	117,140	1,854,718	0	0	1,971,858
Pondera	89,079	1,410,417	0	0	1,499,496
Powder River	36,876	583,872	0	1,220	621,969
Powell	74,075	1,172,859	148,151	22,855	1,417,940
Prairie	25,817	408,767	0	0	434,584
Ravalli	186,361	2,950,714	372,722	9,552	3,519,349
Richland	131,696	2,085,191	0	0	2,216,888
Roosevelt	149,981	2,374,697	0	0	2,524,678
Rosebud	1,066,811	16,891,172	0	3,585	17,961,568
Sanders	144,874	2,293,831	0	26,635	2,465,340
Sheridan	73,821	1,168,825	0	0	1,242,645
Silver Bow	300,277	4,754,389	600,554	2,303	5,657,524
Stillwater	116,770	1,848,866	0	754	1,966,390
Sweet Grass	50,029	792,122	0	1,907	844,058
Teton	92,531	1,465,070	0	0	1,557,601
Toole	106,014	1,678,562	0	0	1,784,576
Treasure	29,446	466,230	0	193	495,868
Valley	154,265	2,442,532	0	0	2,596,797
Wheatland	45,930	727,228	0	242	773,400
Wibaux	25,168	398,486	0	0	423,653
Yellowstone	1,146,558	18,153,831	0	1,407	19,301,796
TOTAL	\$9,571,997	\$151,556,626	\$6,905,179	\$354,677	\$168,388,480

TAXES LEVIED FOR STATE PURPOSES - 1992

<u>County</u>	<u>Universities 6 Mills</u>	<u>School Equalization 95 Mills</u>	<u>State Assumption of Welfare 12 Mills</u>	<u>Timberland Assessment \$0.10/acre</u>	<u>Total of All State Taxes</u>
Beaverhead	\$ 97,877	\$ 1,549,719	\$ 0	\$ 2,289	\$ 1,649,885
Big Horn	160,862	2,546,988	0	5,296	2,713,146
Blaine	83,243	1,318,019	0	0	1,401,262
Broadwater	87,615	1,387,245	0	3,025	1,477,886
Carbon	106,067	1,679,389	0	546	1,786,002
Carter	44,142	698,916	0	170	743,228
Cascade	575,001	9,104,187	1,150,003	4,583	10,833,773
Chouteau	152,164	2,409,264	0	1,084	2,562,512
Custer	87,547	1,386,160	0	0	1,473,707
Daniels	38,045	602,385	0	0	640,430
Dawson	109,433	1,732,694	0	0	1,842,127
Deer Lodge	52,925	837,984	105,851	8,039	1,004,798
Fallon	61,671	976,455	0	0	1,038,126
Fergus	131,738	2,085,847	0	11,499	2,229,083
Flathead	600,134	9,502,125	1,200,268	46,849	11,349,377
Gallatin	487,784	7,723,251	0	15,147	8,226,182
Garfield	32,463	513,991	0	0	546,454
Glacier	117,782	1,864,875	0	0	1,982,656
Golden Valley	31,002	490,871	0	1,317	523,190
Granite	45,935	727,307	0	11,039	784,282
Hill	179,645	2,844,378	0	0	3,024,023
Jefferson	141,306	2,237,347	0	4,241	2,382,894
Judith Basin	53,846	852,568	0	630	907,045
Lake	189,276	2,996,864	378,551	9,926	3,574,617
Lewis And Clark	414,389	6,561,155	828,777	13,139	7,817,460
Liberty	57,431	909,328	0	0	966,759
Lincoln	167,767	2,656,315	335,535	42,358	3,201,975
Madison	124,750	1,975,205	0	7,509	2,107,463
McCone	47,036	744,737	0	0	791,773
Meagher	48,909	774,399	0	11,581	834,890
Mineral	49,654	786,182	99,307	9,203	944,346
Missoula	762,286	12,069,527	1,524,572	55,959	14,412,344
Musselshell	41,353	654,754	0	8,939	705,046
Park	151,735	2,402,465	303,469	9,782	2,867,451
Petroleum	11,429	180,955	0	0	192,383
Phillips	121,760	1,927,873	0	0	2,049,633
Pondera	89,752	1,421,075	0	0	1,510,827
Powder River	38,233	605,363	0	1,220	644,816
Powell	74,761	1,183,714	149,522	22,930	1,430,926
Prairie	26,188	414,643	0	0	440,831
Ravalli	192,992	3,055,699	385,983	9,547	3,644,221
Richland	130,475	2,065,847	0	0	2,196,322
Roosevelt	149,099	2,360,737	0	0	2,509,836
Rosebud	1,097,128	17,371,196	0	3,585	18,471,909
Sanders	149,377	2,365,137	0	27,492	2,542,006
Sheridan	72,108	1,141,715	0	0	1,213,824
Silver Bow	302,001	4,781,689	604,003	2,256	5,689,950
Stillwater	118,601	1,877,848	0	755	1,997,204
Sweet Grass	49,831	788,990	0	1,924	840,745
Teton	92,564	1,465,599	0	0	1,558,163
Toole	106,102	1,679,953	0	0	1,786,055
Treasure	29,903	473,470	0	193	503,565
Valley	154,516	2,446,506	0	0	2,601,022
Wheatland	46,722	739,761	0	241	786,723
Wibaux	24,439	386,958	0	0	411,398
Yellowstone	1,199,878	18,998,063	0	1,401	20,199,342
TOTAL	\$9,810,675	\$155,335,684	\$7,065,841	\$355,692	\$172,567,892

TAXES LEVIED FOR COUNTY PURPOSES - 1991

County	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	24.60	\$ 377,023	13.00	\$ 147,709	5.00	\$ 76,219	6.50	\$ 100,150
Big Horn	28.88	771,713	10.28	245,338	0.67	21,509	1.09	28,968
Blaine	24.40	326,432	17.00	197,465	6.08	82,414	3.92	53,742
Broadwater	26.89	346,131	11.72	132,712	1.96	25,263	5.48	70,027
Carbon	27.35	459,760	19.17	250,399	6.10	102,599	5.30	89,668
Carter	22.00	165,217	20.00	145,365	4.00	30,217	1.00	7,554
Cascade	25.00	2,336,933	18.35	559,034	4.00	373,909	0.00	0
Chouteau	22.45	558,645	17.56	402,499	4.48	113,820	3.68	92,060
Custer	34.49	493,933	18.60	146,773	2.38	34,177	10.21	146,800
Daniels	28.03	179,347	19.19	99,557	9.00	56,160	3.86	23,724
Dawson	34.86	638,050	17.13	215,244	4.30	79,914	5.79	105,956
Deer Lodge	147.98	1,300,810	0.00	0	0.00	0	0.00	0
Fallon	0.00	3,845	7.05	61,534	4.53	43,834	0.00	1,350
Fergus	26.25	567,831	15.00	241,333	4.00	86,527	7.26	158,513
Flathead	30.99	2,956,676	15.00	1,032,148	4.00	383,856	0.00	0
Gallatin	25.00	1,871,028	13.68	578,063	2.57	195,600	3.92	297,084
Garfield	30.00	163,801	23.04	116,762	4.00	21,840	2.00	10,920
Glacier	14.00	267,871	10.59	162,585	2.95	53,076	5.00	91,568
Golden Valley	23.85	120,619	18.00	85,008	2.77	13,890	1.69	8,584
Granite	34.76	255,638	18.00	114,631	2.00	14,886	6.00	44,261
Hill	26.64	789,778	20.05	400,259	6.10	182,693	4.75	143,156
Jefferson	16.76	402,705	11.53	252,980	5.62	134,139	6.05	140,077
Judith Basin	31.23	279,859	21.86	186,285	4.47	39,164	1.17	9,844
Lake	24.35	744,679	11.39	291,636	4.08	123,538	0.00	2,652
Lewis And Clark	22.27	1,511,586	15.00	419,092	2.74	186,483	0.00	0
Liberty	25.84	247,348	21.88	191,645	8.96	85,105	1.26	11,576
Lincoln	11.68	349,876	0.00	0	0.00	0	0.00	0
Madison	28.57	561,071	13.51	235,757	2.33	46,095	4.16	80,923
McCone	34.51	276,560	24.96	178,397	1.32	16,342	1.95	15,831
Meagher	27.00	218,929	16.96	124,659	4.00	32,434	4.43	36,275
Mineral	27.00	218,946	0.00	0	0.09	730	0.00	0
Missoula	41.86	5,016,044	13.83	886,230	4.00	480,849	0.45	54,096
Musselshell	29.80	199,361	18.16	93,979	0.00	0	1.55	13,836
Park	23.80	562,783	11.64	183,648	3.64	86,073	0.00	0
Petroleum	37.00	67,075	35.00	63,158	4.00	7,251	2.20	3,988
Phillips	14.50	283,089	13.25	225,160	6.00	117,140	3.30	65,623
Pondera	29.30	435,002	18.00	210,525	5.50	81,656	7.72	114,615
Powder River	0.00	0	27.70	152,876	0.00	0	0.00	0
Powell	27.00	333,339	15.00	147,418	2.50	30,865	0.00	0
Prairie	32.29	138,302	19.43	74,052	5.18	22,239	0.00	2,674
Ravalli	24.37	755,128	12.58	314,400	4.82	149,604	0.00	0
Richland	20.25	445,944	20.00	347,680	10.00	219,494	2.00	48,110
Roosevelt	24.07	604,276	15.00	322,430	3.00	74,990	4.17	107,816
Rosebud	2.34	416,556	5.79	1,010,977	0.46	81,624	0.76	134,798
Sanders	29.00	700,222	6.00	132,898	7.65	183,494	5.50	132,648
Sheridan	24.18	291,501	5.02	55,697	0.00	503	0.00	4,252
Silver Bow	66.95	3,341,284	14.08	694,672	3.39	169,657	0.00	0
Stillwater	29.52	572,608	21.03	365,059	6.00	116,770	4.33	72,818
Sweet Grass	32.95	275,148	18.00	117,835	1.87	16,159	3.88	32,532
Teton	32.00	493,068	19.50	250,060	4.80	73,953	4.00	58,822
Toole	22.09	388,291	18.64	271,258	4.24	72,633	3.71	60,618
Treasure	45.16	220,422	19.49	91,773	0.32	2,663	0.37	1,890
Valley	22.24	569,842	17.36	376,311	6.00	154,265	4.80	123,330
Wheatland	27.00	206,686	18.00	122,117	4.00	30,620	18.00	137,791
Wibaux	32.79	138,052	24.82	92,705	6.09	26,120	0.00	184
Yellowstone	25.87	4,908,441	16.37	1,195,425	2.71	514,152	10.72	2,046,284
TOTAL		\$41,125,105		\$15,013,214		\$5,369,209		\$4,987,987

TAXES LEVIED FOR COUNTY PURPOSES - 1992

County	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	19.60	\$ 318,833	13.00	\$ 157,421	5.00	\$ 79,710	6.50	\$ 103,623
Big Horn	37.47	987,761	14.46	337,686	0.29	8,519	2.98	76,193
Blaine	24.42	338,761	15.00	179,817	6.00	83,347	3.78	52,595
Broadwater	25.73	366,653	11.17	141,538	1.77	25,232	5.17	73,722
Carbon	27.65	488,446	19.59	268,712	6.11	108,000	5.94	104,270
Carter	22.00	161,854	20.00	142,376	4.00	29,428	1.00	7,357
Cascade	25.00	2,390,085	17.56	561,293	4.00	382,414	0.00	0
Chouteau	27.01	677,250	17.45	401,706	7.75	190,993	4.17	104,922
Custer	34.08	497,535	20.32	159,814	2.35	34,310	10.09	147,302
Daniels	28.03	177,735	19.19	100,453	9.00	57,068	3.25	20,898
Dawson	41.99	755,648	20.00	243,358	5.00	90,187	5.80	105,731
Deer Lodge	145.83	1,287,484	0.00	0	0.00	0	0.00	0
Fallon	37.34	351,451	0.00	5,564	0.00	3,923	0.00	0
Fergus	26.25	576,352	15.00	245,411	4.00	87,825	7.83	169,572
Flathead	29.00	2,887,230	15.00	1,073,346	4.00	396,456	0.00	0
Gallatin	22.51	1,837,203	13.80	630,525	3.23	257,905	4.23	340,868
Garfield	30.00	162,313	28.00	140,341	4.00	21,642	2.00	10,821
Glacier	16.12	312,737	17.78	272,631	4.62	87,775	9.16	172,547
Golden Valley	26.00	133,263	18.00	86,349	3.41	17,355	1.45	7,555
Granite	37.46	285,682	18.00	116,619	9.00	66,034	0.00	2,459
Hill	25.57	767,534	18.62	388,067	5.57	167,655	7.74	225,667
Jefferson	24.50	566,174	10.36	225,780	0.00	7,861	0.89	28,178
Judith Basin	30.52	274,876	21.15	178,797	4.46	40,040	1.17	10,500
Lake	25.00	783,739	12.68	328,795	2.21	71,914	0.00	0
Lewis And Clark	25.47	1,744,406	14.39	413,176	2.95	202,716	0.00	0
Liberty	29.00	276,205	10.24	94,502	8.89	85,124	1.73	16,354
Lincoln	11.95	328,759	0.00	0	0.00	0	0.00	0
Madison	45.04	919,128	12.51	231,029	2.33	48,444	4.36	90,441
McCone	40.67	312,276	25.85	183,284	6.93	48,362	2.16	16,710
Meagher	27.00	220,092	16.96	125,038	4.00	32,606	4.42	36,034
Mineral	27.00	218,197	0.00	0	0.02	190	0.00	0
Missoula	41.86	5,289,616	13.83	922,324	4.00	505,458	0.45	56,864
Musselshell	27.26	190,305	22.64	114,854	0.00	0	7.45	45,741
Park	23.80	579,493	11.64	190,491	3.64	88,628	0.00	0
Petroleum	37.00	70,477	35.00	66,667	4.00	7,619	2.00	3,844
Phillips	14.50	294,254	13.25	236,351	6.00	121,760	3.00	61,467
Pondera	30.30	452,098	18.00	211,820	5.50	82,273	7.72	115,481
Powder River	0.00	0	34.09	195,660	0.00	0	0.00	0
Powell	18.00	229,866	15.00	150,128	2.50	31,150	0.00	0
Prairie	34.22	148,215	19.18	73,727	6.89	29,059	4.14	15,617
Ravalli	25.00	801,850	12.58	326,111	5.32	169,657	0.00	0
Richland	29.57	614,281	20.00	434,915	8.30	185,732	2.45	51,889
Roosevelt	24.45	606,849	15.00	372,748	3.00	74,550	4.51	111,420
Rosebud	7.68	1,393,689	3.68	668,100	0.38	69,997	0.87	159,603
Sanders	28.75	715,908	12.00	268,786	6.50	162,480	5.25	130,847
Sheridan	25.00	299,817	8.84	82,885	2.50	28,111	1.65	18,553
Silver Bow	69.79	3,504,329	13.21	663,935	3.21	162,106	0.00	0
Stillwater	32.35	637,123	20.00	341,551	6.25	123,337	4.20	83,128
Sweet Grass	29.63	247,447	18.00	117,385	4.63	37,312	5.45	44,641
Teton	30.56	473,599	19.46	249,967	4.80	74,051	4.00	61,709
Toole	17.94	325,534	19.19	284,544	4.83	84,234	3.37	60,273
Treasure	42.64	213,434	19.17	91,232	1.70	7,968	1.10	5,216
Valley	21.83	562,729	18.29	399,479	6.00	154,516	5.80	148,029
Wheatland	27.00	210,248	15.00	105,439	3.00	23,976	18.00	140,165
Wibaux	94.68	369,654	15.80	59,696	7.51	30,223	0.00	0
Yellowstone	25.87	5,136,944	16.37	1,298,322	2.71	538,118	10.72	2,128,645
TOTAL		\$44,773,421		\$15,360,545		\$5,525,353		\$5,367,451

TAXES LEVIED FOR COUNTY PURPOSES - 1991

County	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	\$ 0	1.25	\$ 19,055	0.00	\$ 0	1.95	\$ 29,725
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	1.64	22,058	3.77	49,351	1.98	26,183
Broadwater	0.00	0	1.09	13,887	1.13	14,314	2.01	25,471
Carbon	0.00	0	0.56	10,041	0.00	0	2.48	41,575
Carter	0.00	0	1.50	11,331	1.00	7,554	2.50	18,885
Cascade	0.00	0	1.50	140,216	0.00	0	1.56	145,825
Chouteau	0.00	0	3.26	79,379	3.97	99,759	1.42	36,056
Custer	0.00	0	1.72	24,696	1.00	14,407	3.37	48,398
Daniels	4.22	26,772	1.41	8,971	4.16	26,742	3.53	21,852
Dawson	0.00	0	1.66	30,251	5.00	89,417	0.00	0
Deer Lodge	0.00	0	0.00	0	9.00	77,123	0.00	0
Fallon	0.00	0	1.50	15,495	1.07	12,450	0.00	0
Fergus	0.00	0	1.50	31,298	0.68	15,066	3.16	67,167
Flathead	0.00	0	0.75	71,973	5.00	479,820	0.75	72,069
Gallatin	0.00	0	1.10	83,884	1.49	62,954	1.17	87,473
Garfield	0.00	0	1.52	8,284	2.00	10,920	3.47	18,205
Glacier	0.00	0	0.00	0	5.00	91,351	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	2.10	10,505
Granite	0.00	0	0.35	2,573	0.00	0	3.35	24,716
Hill	0.28	7,740	1.34	41,213	0.00	0	0.00	0
Jefferson	2.76	71,886	0.64	15,555	3.42	82,905	1.13	26,238
Judith Basin	0.00	0	0.00	0	3.14	28,311	3.06	26,510
Lake	0.00	0	0.92	27,766	1.04	31,077	1.63	50,155
Lewis And Clark	10.38	700,738	0.00	6,207	4.20	287,131	0.17	17,033
Liberty	0.00	0	0.00	0	3.61	34,516	3.80	34,887
Lincoln	0.00	0	1.38	41,439	3.55	106,794	1.25	37,768
Madison	2.20	43,523	0.91	18,536	0.85	16,816	0.00	0
McCone	0.00	0	1.02	7,887	2.09	16,750	3.12	24,569
Meagher	0.00	0	0.00	0	2.79	22,493	0.00	0
Mineral	1.69	13,787	1.50	12,164	4.25	33,978	3.52	28,458
Missoula	0.00	0	1.48	177,914	4.66	557,863	1.30	156,276
Musselshell	0.00	0	0.00	0	0.00	0	2.08	16,058
Park	1.00	24,230	1.35	31,923	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.50	6,279	0.00	0
Phillips	0.00	0	1.25	24,404	0.00	0	0.00	0
Pondera	0.00	0	0.06	913	2.00	29,693	2.27	33,702
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	1.40	17,048	0.00	0	2.20	27,161
Prairie	0.00	0	1.50	6,454	3.27	14,273	5.37	22,827
Ravalli	0.00	0	1.50	46,557	0.43	13,400	1.84	56,082
Richland	0.00	0	0.50	12,966	0.24	5,333	1.08	24,097
Roosevelt	0.00	0	0.80	19,794	2.63	66,758	1.57	38,676
Rosebud	0.00	0	0.23	40,567	0.36	63,383	0.00	0
Sanders	2.50	60,669	1.30	31,389	0.75	17,987	0.00	0
Sheridan	0.00	0	0.00	87	0.65	9,759	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	2.00	38,923	2.13	42,261
Sweet Grass	0.65	5,469	1.50	12,498	2.07	13,582	2.89	24,344
Teton	0.00	0	0.00	0	2.20	33,641	2.70	41,710
Toole	2.95	52,022	1.50	26,504	2.19	36,799	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.88	9,207
Valley	1.18	30,667	1.50	38,566	3.73	94,699	1.90	48,687
Wheatland	0.00	0	0.50	4,111	0.00	0	0.00	0
Wibaux	0.00	0	0.21	1,095	0.00	0	0.00	527
Yellowstone	0.00	11,742	1.31	245,459	3.49	254,089	0.64	121,396
TOTAL		\$1,049,245		\$1,482,409		\$2,968,464		\$1,582,733

TAXES LEVIED FOR COUNTY PURPOSES - 1992

County	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	\$ 0	1.25	\$ 19,927	0.00	\$ 0	1.50	\$ 24,486
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	2.48	33,238	4.33	59,292	2.50	33,983
Broadwater	0.00	0	0.56	8,211	1.12	15,969	1.99	28,313
Carbon	0.00	0	0.66	11,552	0.00	0	1.48	27,313
Carter	0.00	0	1.50	11,036	0.00	522	1.00	8,141
Cascade	0.00	0	1.50	143,405	0.00	0	1.56	149,141
Chouteau	0.00	0	0.98	28,725	4.30	108,491	1.79	44,767
Custer	0.00	0	1.69	24,687	1.00	14,581	3.29	48,092
Daniels	3.64	23,357	1.50	9,468	4.43	27,962	2.91	18,747
Dawson	0.00	0	1.67	30,433	5.00	91,159	0.00	0
Deer Lodge	0.00	0	0.00	0	9.00	79,388	0.00	0
Fallon	0.00	0	1.50	15,408	2.20	21,596	0.00	0
Fergus	0.00	0	1.50	32,934	0.66	14,573	3.50	75,448
Flathead	0.00	0	0.75	74,336	5.00	495,570	0.75	74,435
Gallatin	0.00	0	1.10	89,095	0.00	0	1.17	94,765
Garfield	0.00	0	1.50	8,129	1.28	7,419	3.67	19,719
Glacier	0.00	0	0.00	0	5.00	98,151	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	2.00	10,342
Granite	0.00	0	0.00	143	0.00	0	0.00	1,373
Hill	0.00	557	1.55	46,025	0.00	0	0.00	0
Jefferson	0.00	3,860	1.48	33,681	3.58	84,089	0.00	1,581
Judith Basin	0.00	0	0.00	0	3.13	28,104	3.06	27,462
Lake	0.00	0	0.50	16,158	0.99	31,161	1.98	61,518
Lewis And Clark	5.18	379,348	0.00	0	5.56	378,018	1.00	65,530
Liberty	0.00	0	0.00	0	3.44	33,001	3.48	33,450
Lincoln	0.00	0	1.00	28,455	4.00	109,202	1.08	30,168
Madison	2.20	45,742	1.50	30,567	0.85	17,673	0.00	0
McCone	0.00	0	1.60	11,926	2.23	17,333	3.79	28,999
Meagher	0.00	0	0.00	0	2.79	22,743	0.00	0
Mineral	0.00	693	1.50	12,122	3.07	25,294	0.00	1,443
Missoula	0.00	0	1.48	187,019	4.66	588,858	1.30	164,274
Musselshell	0.00	0	2.75	16,325	0.00	0	2.23	15,241
Park	1.50	35,836	1.35	32,870	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	2.50	4,933	0.00	0
Phillips	0.00	0	1.25	25,367	0.00	0	0.00	0
Pondera	0.00	0	0.06	898	2.00	29,917	2.00	30,228
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	1.40	17,444	0.00	0	0.00	1,365
Prairie	0.00	0	1.50	6,547	2.92	12,952	3.72	17,214
Ravalli	0.00	0	1.48	47,622	0.45	14,410	2.05	65,329
Richland	0.00	0	0.14	4,155	0.28	5,965	1.08	23,485
Roosevelt	0.00	0	0.94	23,090	3.62	88,054	1.88	46,122
Rosebud	0.00	0	0.43	78,792	0.24	44,826	0.00	0
Sanders	2.80	69,538	1.00	25,067	0.60	15,023	0.00	0
Sheridan	0.00	0	0.02	225	2.06	23,666	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	2.30	45,216	2.13	42,103
Sweet Grass	0.49	4,126	1.50	12,458	2.08	13,561	2.90	24,079
Teton	0.00	0	0.00	0	2.20	33,940	0.00	0
Toole	3.07	54,049	1.50	26,526	1.55	28,688	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.86	9,277
Valley	0.00	1,577	1.50	38,629	3.49	90,198	1.75	45,268
Wheatland	0.00	0	0.50	3,893	0.00	0	0.00	0
Wibaux	0.00	0	1.35	5,204	0.00	0	6.85	26,131
Yellowstone	0.00	0	1.31	260,124	3.49	277,284	0.64	127,083
TOTAL		\$618,684		\$1,531,917		\$3,098,784		\$1,546,415

TAXES LEVIED FOR COUNTY PURPOSES - 1991

County	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	\$ 0	0.00	\$ 0	3.00	\$ 45,732	2.00	\$ 30,488	0.00	\$ 0
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	776	0.00	0	0.00	0	2.00	27,139	3.24	43,556
Broadwater	0.00	0	0.00	0	0.00	0	1.07	14,086	4.00	51,365
Carbon	0.00	0	0.00	0	0.00	0	0.28	4,767	5.05	84,398
Carter	0.00	0	0.00	1,463	20.59	157,437	2.00	15,108	4.00	30,217
Cascade	0.00	0	0.00	0	0.00	0	0.00	0	6.00	560,864
Chouteau	0.00	0	0.00	0	0.00	0	1.54	38,953	3.07	74,204
Custer	0.00	0	0.00	0	0.00	0	1.50	21,610	6.47	93,100
Daniels	0.00	0	0.00	0	9.00	57,015	2.00	12,670	4.00	25,340
Dawson	0.00	0	0.00	0	0.00	0	1.53	29,287	7.09	124,869
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	2.04	21,615	0.00	1,302	6.54	63,216	0.00	0
Fergus	0.00	0	0.00	0	0.00	0	0.00	0	5.00	108,158
Flathead	1.15	110,742	4.15	398,251	0.00	0	2.00	191,928	6.00	575,784
Gallatin	0.00	0	2.75	209,214	0.00	0	0.37	26,543	6.00	452,140
Garfield	0.00	0	31.05	169,534	0.00	0	1.46	7,620	4.00	21,840
Glacier	0.00	0	0.00	0	19.13	354,026	2.00	38,488	3.69	67,285
Golden Valley	0.00	0	0.00	0	0.00	0	0.00	0	1.74	8,807
Granite	0.00	0	6.00	44,748	0.00	0	0.00	792	4.00	29,771
Hill	0.66	20,584	1.32	39,382	0.00	0	0.13	4,019	3.60	112,054
Jefferson	0.00	0	0.00	0	0.00	0	0.00	0	5.00	118,055
Judith Basin	0.00	0	0.00	0	0.00	0	0.90	7,865	3.32	31,044
Lake	0.00	0	2.90	89,748	0.00	0	0.74	22,277	8.85	265,866
Lewis And Clark	1.80	49,840	5.00	337,881	0.00	0	2.00	135,153	6.00	415,223
Liberty	0.00	0	0.00	0	3.50	33,580	0.00	0	2.99	28,489
Lincoln	1.21	36,173	1.68	49,858	0.00	0	1.19	36,509	7.03	212,261
Madison	0.22	4,352	0.00	0	6.00	118,699	2.00	39,566	5.00	94,765
McCone	0.00	0	0.00	0	19.99	154,213	0.00	0	4.87	39,038
Meagher	0.00	0	0.00	0	3.00	24,325	2.00	15,821	4.00	32,171
Mineral	1.94	15,682	1.20	9,686	9.00	72,982	1.02	8,325	4.00	32,437
Missoula	1.60	192,340	0.00	0	0.00	0	0.00	16,046	7.21	866,731
Musselshell	0.00	0	0.00	0	5.51	37,434	0.00	0	7.10	48,817
Park	0.00	0	0.00	0	0.00	0	0.41	9,175	5.00	118,232
Petroleum	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips	0.00	0	0.00	0	0.00	0	0.00	0	2.60	50,761
Pondera	0.00	0	0.00	0	3.54	52,557	0.00	0	0.00	0
Powder River	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	0.00	0	4.00	48,202	0.50	6,173	4.00	49,384
Prairie	0.00	0	0.00	0	26.97	116,047	0.00	0	5.71	24,049
Ravalli	1.26	38,594	0.00	0	0.00	0	0.30	9,366	6.00	183,524
Richland	0.00	0	0.00	0	0.00	0	1.48	32,485	0.00	0
Roosevelt	0.00	0	0.00	0	0.00	0	0.26	7,109	3.02	74,453
Rosebud	0.00	0	0.00	0	0.00	185	0.00	0	0.00	0
Sanders	0.00	0	2.75	66,675	0.00	0	0.30	7,335	0.00	0
Sheridan	1.19	13,608	0.00	0	3.00	36,910	0.00	252	0.00	330
Silver Bow	0.00	0	0.00	0	0.00	0	2.00	100,092	6.00	319,910
Stillwater	0.00	0	0.00	0	0.00	0	0.00	0	5.00	96,025
Sweet Grass	0.99	8,565	0.50	4,113	4.41	36,432	0.56	4,570	4.00	33,337
Teton	0.00	0	0.00	0	3.89	60,120	0.50	7,740	3.70	53,909
Toole	0.00	0	0.00	0	1.68	28,644	2.00	35,338	6.00	99,551
Treasure	0.00	0	0.00	0	0.00	0	0.00	0	1.86	8,990
Valley	0.00	0	0.00	0	0.00	0	2.00	49,837	4.89	124,428
Wheatland	0.00	0	0.00	0	0.00	0	0.26	2,410	4.00	30,620
Wibaux	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone	1.13	196,101	0.76	142,995	0.00	0	0.00	0	6.53	1,235,245
TOTAL		\$687,359		\$1,585,162		\$1,435,842		\$1,080,157		\$7,151,396

TAXES LEVIED FOR COUNTY PURPOSES - 1992

County	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	\$ 0	0.00	\$ 0	3.00	\$ 47,826	2.00	\$ 31,884	5.00	\$ 73,339
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	0.00	0	0.00	0	2.00	27,748	2.10	30,561
Broadwater	0.00	0	0.00	0	0.00	0	1.07	15,200	3.97	56,455
Carbon	0.00	0	0.00	0	0.00	0	0.28	4,950	4.94	87,455
Carter	0.00	0	0.00	0	20.87	153,395	2.00	14,714	4.00	29,428
Cascade	0.00	0	0.00	0	0.00	0	0.00	0	6.00	573,620
Chouteau	0.00	0	0.00	0	0.00	0	0.00	2,615	0.93	27,219
Custer	0.00	0	0.00	0	0.00	0	1.50	21,871	6.39	93,293
Daniels	0.00	0	0.00	0	9.00	57,068	2.00	12,682	4.00	25,364
Dawson	0.65	10,947	0.00	0	0.00	0	1.79	32,274	7.00	127,748
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	0.00	1,765	0.00	0	4.89	51,656	0.00	0
Fergus	0.00	0	0.00	0	0.00	0	0.00	0	5.00	109,781
Flathead	1.15	114,378	4.15	411,323	0.00	0	2.00	198,228	6.00	594,684
Gallatin	0.00	0	2.76	223,491	0.00	0	0.16	14,140	6.00	485,972
Garfield	0.00	0	29.75	161,852	0.00	0	1.75	9,269	4.00	21,642
Glacier	0.00	0	0.00	0	16.13	321,876	0.00	3,494	4.71	90,677
Golden Valley	0.00	0	0.00	0	0.00	0	0.00	0	1.29	6,803
Granite	2.00	14,492	6.00	45,935	0.00	0	0.00	0	4.00	30,623
Hill	0.64	19,051	1.49	44,282	0.00	0	0.41	11,574	4.92	144,615
Jefferson	0.00	0	6.93	153,515	0.00	0	0.00	0	3.81	91,394
Judith Basin	0.00	0	0.00	0	0.00	0	0.81	7,393	3.81	33,518
Lake	0.00	0	3.48	108,448	0.00	0	1.60	49,151	6.00	192,109
Lewis And Clark	1.69	48,585	5.23	359,990	0.00	0	1.35	95,902	6.00	414,098
Liberty	0.00	0	0.00	0	4.18	39,714	0.00	0	2.86	27,432
Lincoln	1.21	33,353	1.00	29,158	0.00	0	1.19	32,801	6.00	167,800
Madison	0.22	4,574	0.00	0	6.00	124,750	2.00	41,583	5.00	103,958
McCone	0.00	0	0.00	0	0.00	0	0.00	0	6.41	48,613
Meagher	0.00	0	0.00	0	8.00	63,361	1.50	12,413	4.00	32,606
Mineral	0.00	796	0.00	492	3.00	26,704	2.00	15,761	4.00	32,325
Missoula	1.60	202,183	0.00	0	0.00	0	0.00	0	7.21	911,088
Musselshell	0.00	0	0.00	0	2.53	20,287	0.00	0	8.02	54,406
Park	0.00	0	0.00	0	0.00	0	0.41	9,983	5.00	121,742
Petroleum	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips	0.00	0	0.00	0	0.00	0	0.00	0	2.60	52,763
Pondera	0.00	0	0.00	0	3.54	52,954	0.00	0	0.00	0
Powder River	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell	1.00	11,840	0.00	0	6.00	73,520	0.75	9,190	4.00	49,841
Prairie	0.00	0	0.00	0	28.47	123,373	0	0	2.92	14,398
Ravalli	1.26	40,498	0.00	0	0.00	0	0.28	9,053	6.00	192,848
Richland	0.00	0	0.00	0	0.00	0	0.44	12,775	0.00	0
Roosevelt	0.00	0	0.00	0	0.00	0	1.28	29,848	2.00	51,659
Rosebud	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Sanders	0.00	0	4.00	98,872	0.00	0	0.30	7,469	0.00	0
Sheridan	1.95	22,847	0.00	0	3.00	36,054	0.22	2,474	2.65	29,797
Silver Bow	0.00	0	0.00	0	0.00	0	2.00	100,667	6.00	302,001
Stillwater	0.00	0	0.00	0	0.00	0	0.00	0	3.40	68,526
Sweet Grass	0.99	8,223	0.50	4,153	3.98	33,212	0.45	3,782	4.00	33,221
Teton	0.00	0	0.00	0	0.00	0	0.50	7,714	3.70	57,081
Toole	0.00	0	0.00	0	1.73	30,493	1.71	30,818	5.23	94,024
Treasure	0.00	0	0.00	0	0.00	0	0.00	0	1.75	8,762
Valley	0.00	0	0.00	0	0.00	0	1.60	41,739	5.00	128,616
Wheatland	0.00	0	0.72	5,434	0.00	0	0.25	1,953	4.00	31,148
Wibaux	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone	0.95	177,858	0.47	97,018	0.00	0	0.00	0	6.53	1,296,646
TOTAL		\$709,625		\$1,745,730		\$1,204,587		\$974,767		\$7,251,701

TAXES LEVIED FOR COUNTY PURPOSES - 1991

County	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	\$ 29,423	0.50	\$ 7,622	29.65	\$ 449,958	89.45	\$ 1,313,105
Big Horn	0.00	0	0.00	0	7.01	202,274	47.93	1,269,801
Blaine	1.78	23,470	0.00	0	9.24	125,140	75.04	977,726
Broadwater	1.97	25,143	1.38	17,554	9.41	122,582	68.11	858,534
Carbon	1.54	27,912	0.00	0	8.19	134,382	76.02	1,205,501
Carter	2.00	15,108	1.00	7,554	14.50	107,586	96.09	720,597
Cascade	2.00	186,955	0.94	87,869	22.49	2,100,613	81.84	6,492,217
Chouteau	2.22	55,638	0.71	18,399	22.84	571,129	87.20	2,140,541
Custer	1.20	17,551	1.19	17,088	12.45	179,473	94.58	1,238,006
Daniels	1.21	8,005	0.60	3,510	18.02	114,433	108.23	664,099
Dawson	0.53	10,036	1.00	18,860	8.45	157,019	87.34	1,498,903
Deer Lodge	2.00	17,579	0.00	0	1.00	8,790	159.98	1,404,301
Fallon	5.50	54,435	0.00	0	0.00	1,284	28.23	280,361
Fergus	1.50	31,218	0.00	0	16.25	327,488	80.60	1,634,599
Flathead	1.42	136,461	0.00	0	22.39	2,143,802	93.60	8,553,511
Gallatin	1.66	122,812	0.75	52,799	18.13	1,352,187	78.59	5,391,782
Garfield	1.50	7,426	1.00	5,460	3.00	17,908	108.04	580,522
Glacier	2.00	38,488	1.00	19,244	3.00	56,279	68.36	1,240,261
Golden Valley	1.08	5,656	0.57	2,894	1.76	8,675	53.56	264,638
Granite	2.00	14,886	1.00	7,443	15.00	114,479	92.46	668,823
Hill	1.32	39,912	1.25	36,838	4.70	141,520	72.14	1,959,148
Jefferson	1.94	46,105	0.99	23,288	8.54	210,219	64.38	1,524,151
Judith Basin	1.74	14,580	0.38	3,223	15.84	143,641	87.11	770,324
Lake	3.04	91,782	0.86	25,972	8.27	250,230	68.04	2,017,377
Lewis And Clark	0.00	6,745	0.83	60,226	5.52	382,869	75.91	4,516,208
Liberty	1.86	18,040	1.00	9,594	9.81	98,687	84.51	793,468
Lincoln	2.00	60,844	1.00	30,422	2.47	75,236	34.44	1,037,180
Madison	1.22	24,841	0.00	0	7.75	153,319	74.72	1,438,262
Mccone	2.45	19,723	0.00	0	20.95	165,402	117.23	914,713
Meagher	6.00	48,651	0.00	0	4.30	35,000	74.48	590,759
Mineral	1.66	13,330	1.00	8,109	19.86	161,734	77.73	630,347
Missoula	0.68	81,744	0.00	0	9.43	1,150,049	86.50	9,636,182
Musselshell	0.41	4,226	0.00	0	6.85	55,691	71.46	469,401
Park	1.64	38,780	0.53	12,533	4.63	109,483	53.64	1,176,858
Petroleum	2.00	3,626	0.00	0	1.00	1,714	84.70	153,090
Phillips	1.00	19,523	0.00	0	1.70	33,497	43.60	819,197
Pondera	2.00	29,693	0.00	0	13.10	202,544	83.49	1,190,899
Powder River	0.00	0	0.00	0	94.95	587,787	122.65	740,662
Powell	1.60	19,753	2.00	24,692	6.50	80,248	66.70	784,282
Prairie	2.00	8,606	1.00	3,755	8.10	34,053	110.82	467,330
Ravalli	1.60	48,444	0.82	25,505	10.39	327,517	65.91	1,968,121
Richland	1.41	30,557	0.45	11,379	4.37	86,745	61.78	1,264,791
Roosevelt	1.24	32,115	1.00	24,936	0.38	9,499	57.14	1,382,853
Rosebud	0.26	45,588	0.15	26,667	0.91	161,676	11.26	1,982,021
Sanders	2.00	48,291	0.25	6,036	8.59	205,642	66.59	1,593,288
Sheridan	2.05	24,745	1.00	12,303	0.00	0	37.09	449,947
Silver Bow	0.88	44,041	1.39	69,615	15.47	768,805	110.16	5,508,076
Stillwater	1.60	31,441	0.00	0	3.82	74,351	75.43	1,410,257
Sweet Grass	3.26	26,988	0.03	282	8.18	62,686	85.75	674,541
Teton	1.70	27,406	0.80	12,366	15.55	238,875	91.34	1,351,671
Toole	2.00	35,338	1.47	26,035	14.59	262,787	83.06	1,395,818
Treasure	2.00	9,815	0.00	0	5.38	26,564	76.46	371,325
Valley	1.10	28,378	0.00	0	0.00	0	66.70	1,639,010
Wheatland	0.50	4,111	0.00	0	10.24	77,855	82.50	616,320
Wibaux	3.39	13,810	0.00	1,036	8.71	34,933	76.01	308,461
Yellowstone	0.56	106,338	0.58	110,015	4.29	857,793	74.96	11,945,476
TOTAL		\$1,976,110		\$831,122		\$15,564,134		\$103,889,645

TAXES LEVIED FOR COUNTY PURPOSES - 1992

County	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	1.25	\$ 20,883	0.50	\$ 7,971	30.85	\$ 490,281	89.45	\$ 1,376,185
Big Horn	0.00	0	0.00	0	7.44	198,627	62.64	1,608,787
Blaine	1.16	16,855	0.00	0	10.45	145,796	74.19	1,001,993
Broadwater	2.00	28,397	1.37	19,541	12.09	171,093	68.01	950,324
Carbon	1.99	34,661	0.00	0	7.99	141,475	76.63	1,276,834
Carter	2.00	14,714	1.00	7,357	15.50	113,511	94.87	693,832
Cascade	2.00	191,207	0.94	89,867	23.36	2,228,200	81.92	6,709,233
Chouteau	1.65	42,813	1.41	34,570	22.86	579,711	90.30	2,243,780
Custer	1.19	17,366	1.81	25,447	12.28	179,310	95.99	1,263,609
Daniels	1.61	10,018	0.09	814	21.00	131,739	109.65	673,374
Dawson	1.23	21,452	1.00	18,232	11.48	205,091	102.61	1,732,261
Deer Lodge	2.00	17,642	0.00	0	1.00	8,821	157.83	1,393,335
Fallon	0.00	4,767	0.00	0	0.56	5,224	46.48	461,353
Fergus	1.50	32,934	0.00	0	15.71	347,156	80.95	1,691,987
Flathead	1.42	140,940	0.00	0	18.85	1,891,246	88.08	8,352,172
Gallatin	1.54	125,407	0.75	60,747	10.40	885,804	67.65	5,045,921
Garfield	2.00	10,478	1.00	5,410	2.90	15,759	111.85	594,794
Glacier	1.00	21,377	1.00	19,630	3.00	58,891	78.52	1,459,785
Golden Valley	1.31	6,673	0.52	2,697	1.04	5,607	55.02	276,644
Granite	2.00	15,312	1.00	7,656	13.00	100,346	92.46	686,675
Hill	1.98	57,826	1.25	37,416	3.81	115,809	73.53	2,026,078
Jefferson	2.00	47,018	0.00	1,385	1.19	38,306	54.74	1,282,821
Judith Basin	1.74	15,615	0.37	3,334	16.26	145,346	86.48	764,985
Lake	0.00	0	0.85	26,720	8.85	277,002	64.14	1,946,716
Lewis And Clark	0.39	25,278	1.71	114,322	6.08	418,149	77.00	4,659,518
Liberty	2.15	20,453	0.50	5,004	22.24	207,454	88.71	838,694
Lincoln	1.20	34,953	1.00	27,564	2.53	69,597	32.16	891,809
Madison	2.00	40,763	0.00	0	7.75	161,135	91.76	1,859,788
McCone	3.31	25,034	0.00	0	29.54	243,695	122.49	936,231
Meagher	6.00	48,909	0.00	0	6.18	49,680	80.85	643,483
Mineral	0.00	681	1.00	8,081	0.33	10,675	41.92	353,455
Missoula	0.68	85,928	0.00	0	9.20	1,164,554	86.27	10,078,166
Musselshell	2.82	17,168	0.00	0	13.64	87,559	89.35	561,885
Park	1.64	39,931	0.53	12,905	4.63	112,733	54.14	1,224,614
Petroleum	0.00	0	0.00	0	3.00	5,714	83.50	159,254
Phillips	1.00	20,293	0.70	14,205	1.33	26,345	43.63	852,805
Pondera	0.00	0	0.00	0	15.10	225,876	84.22	1,201,544
Powder River	0.00	0	0.00	0	117.06	734,393	151.15	930,053
Powell	1.60	19,936	0.50	7,161	5.00	63,231	55.75	664,672
Prairie	2.00	8,729	0.98	4,289	5.84	26,829	112.78	480,951
Ravalli	1.60	51,426	0.82	26,356	11.25	359,293	68.09	2,104,453
Richland	1.43	31,035	0.89	17,997	0.40	14,773	64.98	1,397,004
Roosevelt	1.20	29,897	0.76	19,347	4.96	114,456	63.60	1,568,040
Rosebud	0.29	52,062	0.14	25,437	4.07	737,811	17.78	3,230,318
Sanders	1.60	40,062	0.55	13,522	8.79	218,723	72.14	1,766,299
Shenando	2.00	24,075	1.00	12,018	6.97	78,373	57.86	658,894
Silver Bow	1.36	67,025	1.38	69,490	16.30	817,967	113.25	5,687,521
Stillwater	2.00	39,204	0.00	0	2.80	56,188	75.43	1,436,377
Sweet Grass	4.00	32,923	0.02	172	8.72	64,207	87.34	680,902
Teton	0.00	0	0.00	0	27.79	424,045	93.01	1,382,107
Toole	2.07	36,465	1.41	25,054	34.79	574,873	98.39	1,655,576
Treasure	2.00	9,968	0.00	0	5.88	29,123	76.10	374,979
Valley	1.37	34,920	0.00	0	0.00	0	66.63	1,645,701
Wheatland	0.22	1,885	0.00	0	15.81	119,416	84.50	643,557
Wibaux	3.00	12,321	3.03	11,559	3.62	16,061	135.84	530,847
Yellowstone	0.56	111,198	0.47	94,727	6.67	1,294,151	76.76	12,838,118
TOTAL		\$1,856,878		\$878,003		\$17,007,234		\$109,451,094

TAXES LEVIED FOR LOCAL SCHOOL PURPOSES - 1991

County	Elementary		High School		Votech and JC		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	69.68	\$ 1,055,525	58.86	\$ 880,705	0.00	\$ 0	128.54	\$ 1,936,230
Big Horn	31.39	867,189	30.98	828,188	0.00	0	62.36	1,695,377
Blaine	33.90	482,593	55.86	745,250	0.00	0	89.76	1,227,843
Broadwater	24.24	312,158	26.93	343,997	0.00	0	51.17	656,154
Carbon	72.76	1,232,266	53.93	913,276	0.00	0	126.69	2,145,542
Carter	38.58	290,685	43.36	319,238	0.00	0	81.94	609,923
Cascade	87.01	8,070,375	67.81	6,289,214	1.50	140,216	156.32	14,499,805
Chouteau	55.21	1,387,927	49.88	1,247,527	0.00	0	105.09	2,635,454
Custer	76.69	1,066,790	77.04	1,076,163	43.45	628,419	197.18	2,771,372
Daniels	77.16	486,869	76.21	482,795	0.00	0	153.36	969,664
Dawson	62.63	1,127,129	71.83	1,292,301	29.83	483,228	164.29	2,902,658
Deer Lodge	98.26	855,032	78.18	661,144	0.00	0	176.44	1,516,177
Fallon	24.98	255,684	23.59	237,267	0.00	0	48.57	492,952
Fergus	66.55	1,359,535	83.69	1,757,734	0.00	0	150.24	3,117,269
Flathead	77.59	7,444,727	53.68	5,110,402	16.21	1,547,478	147.48	14,102,607
Gallatin	82.32	6,165,596	56.65	4,239,870	0.00	0	138.98	10,405,466
Garfield	25.45	138,815	42.92	222,701	0.00	0	68.37	361,516
Glacier	39.17	733,450	33.43	647,600	0.00	0	72.61	1,381,050
Golden Valley	46.25	234,494	47.79	237,289	0.00	0	94.04	471,784
Granite	72.77	542,632	33.57	251,570	0.00	0	106.33	794,203
Hill	57.04	1,708,107	40.74	1,194,494	0.00	0	97.78	2,902,601
Jefferson	64.25	1,548,131	43.57	1,053,057	0.00	0	107.82	2,601,188
Judith Basin	52.54	456,469	48.50	421,141	0.00	0	101.05	877,610
Lake	66.10	2,001,259	39.09	1,183,983	0.00	0	105.19	3,185,242
Lewis And Clark	93.29	6,298,757	65.43	4,369,454	1.50	101,364	160.22	10,769,575
Liberty	48.12	451,474	55.44	525,190	0.00	0	103.57	976,664
Lincoln	68.84	2,092,765	62.24	1,861,038	3.98	118,861	135.06	4,072,664
Madison	36.45	724,437	38.78	772,874	0.00	0	75.23	1,497,311
McCone	44.37	348,704	50.76	392,006	0.00	0	95.13	740,710
Meagher	38.99	317,543	27.70	223,855	0.00	0	66.69	541,397
Mineral	92.82	752,438	64.32	521,953	0.00	0	157.13	1,274,390
Missoula	101.88	12,099,880	70.31	8,398,300	1.50	180,319	173.69	20,678,499
Musselshell	29.84	229,927	26.54	209,479	0.00	0	56.38	439,405
Park	50.08	1,193,810	55.87	1,309,571	0.00	0	105.95	2,503,381
Petroleum	57.23	102,501	62.03	109,655	0.00	0	119.26	212,156
Phillips	35.97	693,027	33.76	676,325	0.00	0	69.73	1,369,352
Pondera	64.54	951,826	52.06	767,484	0.00	0	116.61	1,719,311
Powder River	56.18	346,228	43.31	252,924	0.00	0	99.49	599,153
Powell	83.07	1,016,383	63.58	782,374	0.00	0	146.65	1,798,757
Prairie	34.34	146,000	23.80	101,777	0.00	0	58.14	247,777
Ravalli	72.57	2,241,691	49.68	1,518,158	0.00	0	122.25	3,759,849
Richland	48.15	1,119,581	22.40	559,630	0.00	0	70.55	1,679,210
Roosevelt	43.23	1,114,616	37.63	936,320	0.00	0	80.86	2,050,935
Rosebud	14.38	2,575,967	10.60	1,893,694	0.00	0	24.98	4,469,661
Sanders	56.14	1,355,675	37.40	903,129	0.00	0	93.55	2,258,805
Sheridan	45.63	568,295	49.26	616,084	0.00	0	94.88	1,184,379
Silver Bow	113.92	5,663,430	78.52	3,909,771	3.00	142,529	195.44	9,715,730
Stillwater	44.97	883,345	38.37	759,941	0.00	0	83.34	1,643,286
Sweet Grass	42.68	356,962	71.12	593,021	0.00	0	113.80	949,983
Teton	57.83	892,171	60.60	917,968	0.00	0	118.44	1,810,139
Toole	22.31	417,535	35.08	612,582	0.00	0	57.38	1,030,118
Treasure	43.22	214,643	44.89	217,484	0.00	0	88.11	432,126
Valley	87.50	2,228,497	64.26	1,646,669	0.00	0	151.76	3,875,166
Wheatland	39.16	301,472	62.44	468,471	0.00	0	101.60	769,943
Wibaux	9.88	45,462	15.51	66,988	0.00	0	25.39	112,449
Yellowstone	79.28	14,990,549	49.26	9,316,426	1.50	284,521	130.04	24,591,497
TOTAL		\$102,559,030		\$77,847,503		\$3,626,935		\$184,033,467

TAXES LEVIED FOR LOCAL SCHOOL PURPOSES - 1992

County	Elementary		High School		Votech and JC		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	63.15	\$ 1,017,181	51.67	\$ 836,042	0.00	\$ 0	114.82	\$ 1,853,223
Big Horn	28.05	775,136	10.36	317,003	0.00	0	38.40	1,092,140
Blaine	54.97	762,942	28.02	384,085	0.00	0	83.00	1,147,027
Broadwater	18.49	265,486	16.05	232,640	0.00	0	34.55	498,126
Carbon	62.52	1,112,548	47.66	848,690	0.00	0	110.18	1,961,238
Carter	42.33	313,773	37.77	280,724	0.00	0	80.10	594,497
Cascade	105.55	10,006,451	70.52	6,704,734	1.50	143,405	177.57	16,854,590
Chouteau	57.51	1,460,282	46.35	1,182,553	0.00	0	103.86	2,642,834
Custer	71.86	1,046,953	73.03	1,070,937	45.75	663,565	190.64	2,781,455
Daniels	0.00	38,354	143.30	878,916	0.00	0	143.30	917,270
Dawson	59.04	1,075,758	51.71	967,394	32.12	495,222	142.87	2,538,374
Deer Lodge	61.03	558,338	45.34	417,253	0.00	0	106.36	975,590
Fallon	41.52	412,085	32.49	325,917	0.00	0	74.00	738,002
Fergus	72.75	1,576,379	83.02	1,781,908	0.00	0	155.77	3,358,287
Flathead	77.06	7,657,889	51.68	5,139,601	16.02	1,589,044	144.76	14,386,534
Gallatin	75.47	6,155,704	63.63	5,119,990	0.00	0	139.10	11,275,693
Garfield	28.54	153,255	44.97	241,901	0.00	0	73.51	395,157
Glacier	42.76	847,296	25.72	504,301	0.00	0	68.48	1,351,597
Golden Valley	58.72	299,443	50.67	259,305	0.00	0	109.40	558,749
Granite	26.39	222,046	12.75	108,531	0.00	0	39.15	330,577
Hill	66.91	1,985,096	38.77	1,158,215	0.00	0	105.69	3,143,311
Jefferson	69.23	1,623,989	17.65	455,242	0.00	0	86.88	2,079,231
Judith Basin	25.38	264,656	72.22	616,435	0.00	0	97.61	881,091
Lake	73.85	2,302,181	46.80	1,459,371	0.00	0	120.65	3,761,553
Lewis And Clark	106.58	7,303,590	73.87	5,062,509	1.50	103,525	181.96	12,469,624
Liberty	31.40	307,028	39.58	385,935	0.00	0	70.98	692,963
Lincoln	30.35	913,595	81.54	2,193,204	4.33	118,532	116.23	3,225,331
Madison	42.38	880,605	35.94	752,470	0.00	0	78.32	1,633,075
McCone	43.77	359,064	31.41	253,794	0.00	0	75.18	612,858
Meagher	45.28	371,454	35.94	289,916	0.00	0	81.22	661,370
Mineral	94.33	763,402	62.82	506,965	0.00	0	157.15	1,270,367
Missoula	104.17	13,182,008	70.83	8,952,656	1.50	189,547	176.50	22,324,210
Musselshell	47.53	310,124	74.58	478,087	0.00	0	122.11	788,210
Park	72.99	1,747,426	54.88	1,338,545	0.00	0	127.87	3,085,971
Petroleum	0.00	9,767	149.86	270,462	0.00	0	149.86	280,229
Phillips	41.83	823,825	35.38	724,720	0.00	0	77.20	1,548,546
Pondera	70.71	1,049,960	52.37	784,697	0.00	0	123.08	1,834,657
Powder River	55.03	350,766	63.12	391,874	0.00	0	118.15	742,641
Powell	64.28	812,348	46.37	588,894	0.00	0	110.65	1,401,242
Prairie	24.52	112,839	30.80	130,268	0.00	0	55.32	243,107
Ravalli	23.67	889,294	93.55	2,889,868	0.00	0	117.23	3,779,162
Richland	63.16	1,279,196	39.95	803,545	0.00	0	103.11	2,082,741
Roosevelt	39.80	986,946	36.44	898,717	0.00	0	76.24	1,885,663
Rosebud	10.63	1,976,913	8.07	1,488,348	0.00	0	18.70	3,465,261
Sanders	59.86	1,490,415	37.05	926,334	0.00	0	96.92	2,416,749
Sheridan	45.42	543,207	59.74	707,225	0.00	0	105.16	1,250,432
Silver Bow	137.26	6,856,282	102.95	5,109,101	1.50	79,964	241.71	12,045,347
Stillwater	53.93	1,059,338	51.99	1,017,529	0.00	0	105.92	2,076,866
Sweet Grass	45.06	373,759	74.96	620,872	0.00	0	120.02	994,631
Teton	78.74	1,187,872	64.78	979,913	0.00	0	143.52	2,167,785
Toole	30.86	523,798	30.77	550,895	0.00	0	61.63	1,074,693
Treasure	41.02	205,243	48.99	242,663	0.00	0	90.01	447,906
Valley	71.59	1,853,862	73.53	1,881,136	0.00	0	145.12	3,734,998
Wheatland	34.19	275,473	54.38	426,588	0.00	0	88.58	702,061
Wibaux	20.00	78,848	6.82	30,026	0.00	0	26.82	108,875
Yellowstone	84.64	16,748,361	48.06	9,569,829	1.50	297,851	134.21	26,616,041
TOTAL		\$107,559,828		\$82,539,274		\$3,680,656		\$193,779,757

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1991

<u>County</u>	<u>Total Average Levy for State County and Schools</u>	<u>Fire Districts (Incl. Forest Fire Protection)</u>	<u>Miscellaneous Districts</u>	<u>Total Taxes Levied for all purposes Except Cities and Towns</u>
Beaverhead	318.99	\$ 96,640	\$ 254,365	\$ 5,171,918
Big Horn	211.29	0	225,299	5,874,577
Blaine	265.80	0	448,959	4,025,047
Broadwater	220.28	41,842	502,113	3,393,042
Carbon	303.71	78,613	589,682	5,739,466
Carter	279.03	890	108,235	2,202,795
Cascade	351.16	299,698	1,749,793	33,610,043
Chouteau	293.29	30,074	740,421	8,096,868
Custer	392.76	1,409	334,917	5,801,734
Daniels	362.59	463	81,090	2,355,150
Dawson	352.63	18,447	636,233	6,910,798
Deer Lodge	449.42	330,720	164,807	4,417,511
Fallon	177.81	2,470	43,970	1,863,063
Fergus	331.84	54,063	180,538	7,182,814
Flathead	354.08	1,033,965	1,845,300	36,533,026
Gallatin	318.57	421,155	1,322,677	25,195,862
Garfield	277.41	0	27,993	1,521,495
Glacier	241.97	449	224,569	4,789,974
Golden Valley	248.60	1,032	17,078	1,269,459
Granite	299.79	69,546	139,393	2,434,736
Hill	270.92	83,505	424,353	8,386,029
Jefferson	273.20	72,748	275,820	6,903,961
Judith Basin	289.16	22,790	15,170	2,588,306
Lake	286.23	295,991	2,455,592	11,433,089
Lewis And Clark	349.13	415,496	1,215,084	24,569,414
Liberty	289.08	9,649	105,866	2,854,682
Lincoln	282.50	265,440	657,334	9,558,917
Madison	250.95	114,046	594,566	5,649,822
McCone	313.36	163	34,929	2,492,845
Meagher	242.17	19,403	63,370	2,045,656
Mineral	347.86	65,689	50,846	2,963,247
Missoula	373.19	1,496,782	1,633,532	47,155,264
Musselshell	228.85	2,642	14,261	1,620,741
Park	272.59	101,290	508,418	7,075,633
Petroleum	304.96	0	5,366	553,708
Phillips	214.33	0	549,953	4,710,359
Pondera	301.10	35,087	224,660	4,669,452
Powder River	323.14	9,220	43,954	2,014,957
Powell	326.35	120,074	117,997	4,239,050
Prairie	269.96	1,071	342,845	1,493,607
Ravalli	301.16	269,738	742,977	10,260,035
Richland	233.33	0	2,017	5,162,906
Roosevelt	239.00	4,101	191,312	6,153,879
Rosebud	137.24	10,444	1,878,069	26,301,763
Sanders	261.14	258,688	684,990	7,261,110
Sheridan	232.97	38,192	26,885	2,942,048
Silver Bow	418.60	1,448,823	2,631,668	24,961,822
Stillwater	259.77	95,238	30,739	5,145,912
Sweet Grass	300.55	3,029	10,916	2,482,527
Teton	310.78	876	1,235,293	5,955,580
Toole	241.44	0	62,317	4,272,829
Treasure	265.57	0	50,507	1,349,827
Valley	319.46	31,480	479,880	8,622,333
Wheatland	285.10	488	33,990	2,194,142
Wibaux	202.40	2,319	18,610	865,492
Yellowstone	306.00	779,540	1,374,592	57,992,901
TOTAL		\$8,555,519	\$28,426,110	\$493,293,221

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1992

<u>County</u>	<u>Total Average Levy for State County and Schools</u>	<u>Fire Districts (Incl. Forest Fire Protection)</u>	<u>Miscellaneous Districts</u>	<u>Total Taxes Levied for all purposes Except Cities and Towns</u>
Beaverhead	305.27	\$ 97,786	\$ 424,861	\$ 5,401,939
Big Horn	202.04	0	240,649	5,654,722
Blaine	258.19	0	573,980	4,124,262
Broadwater	203.56	46,471	404,305	3,377,111
Carbon	287.81	86,574	557,685	5,668,334
Carter	275.97	906	101,938	2,134,402
Cascade	372.49	309,012	1,175,096	35,881,705
Chouteau	295.16	35,428	713,685	8,198,239
Custer	387.63	1,432	459,254	5,979,457
Daniels	353.95	802	16,805	2,248,680
Dawson	346.48	17,597	595,394	6,725,753
Deer Lodge	377.19	330,913	160,880	3,865,517
Fallon	221.48	18,167	69,005	2,324,653
Fergus	337.72	55,324	113,154	7,447,835
Flathead	345.84	1,071,376	1,962,312	37,121,772
Gallatin	307.75	559,410	1,354,167	26,461,373
Garfield	286.36	0	28,711	1,565,115
Glacier	248.00	388	146,899	4,941,324
Golden Valley	265.42	855	15,199	1,374,637
Granite	232.61	69,709	112,258	1,983,500
Hill	280.22	95,089	475,472	8,763,972
Jefferson	242.62	73,760	45,023	5,863,729
Judith Basin	285.09	32,038	13,523	2,598,681
Lake	297.79	302,880	2,543,675	12,129,441
Lewis And Clark	371.96	318,064	1,036,670	26,301,336
Liberty	260.69	8,268	80,079	2,586,763
Lincoln	261.39	304,267	775,627	8,399,009
Madison	271.08	147,061	640,383	6,387,770
McCone	298.67	126	35,999	2,376,987
Meagher	263.07	19,432	55,053	2,214,227
Mineral	312.07	66,571	41,975	2,676,713
Missoula	375.77	1,758,291	1,809,522	50,382,533
Musselshell	312.46	0	22,397	2,077,539
Park	295.01	105,168	515,835	7,799,039
Petroleum	334.36	0	4,944	636,810
Phillips	221.83	0	603,018	5,054,002
Pondera	308.30	35,303	75,120	4,657,451
Powder River	370.30	6,889	41,470	2,365,869
Powell	279.40	121,142	1,228	3,619,210
Prairie	269.10	1,199	372,180	1,538,269
Ravalli	298.32	294,333	804,183	10,626,353
Richland	269.09	0	2,129	5,678,196
Roosevelt	240.84	12,525	183,989	6,160,052
Rosebud	137.47	11,904	1,917,326	27,096,717
Sanders	270.06	267,339	778,593	7,770,986
Sheridan	264.02	33,921	26,395	3,183,466
Silver Bow	467.96	1,347,279	2,904,849	27,674,946
Stillwater	282.35	96,982	22,638	5,630,066
Sweet Grass	308.36	2,752	14,993	2,534,024
Teton	337.53	960	1,180,972	6,289,988
Toole	261.02	0	58,394	4,574,718
Treasure	267.11	0	55,191	1,381,642
Valley	312.75	26,477	553,395	8,561,592
Wheatland	274.08	506	48,070	2,180,917
Wibaux	263.66	8,682	17,471	1,077,273
Yellowstone	311.97	1,247,416	1,446,013	62,346,930
TOTAL		\$9,448,774	\$28,430,029	\$513,677,546

TOTAL TAXES LEVIED - 1991

<u>County</u>	<u>Cities and Towns Amount Levied</u>	<u>Special Improvement Districts Amount Levied</u>	<u>Levied for Cities, Towns and S.I.D.'s</u>	<u>Grand Total of All Taxes for All Purposes</u>
Beaverhead	\$ 341,781	\$ 0	\$ 341,781	\$ 5,513,699
Big Horn	248,452	262,077	510,529	6,385,105
Blaine	299,699	423,528	723,227	4,748,274
Broadwater	124,116	11,038	135,154	3,528,196
Carbon	429,021	112,964	541,985	6,281,451
Carter	28,962	0	28,962	2,231,757
Cascade	5,806,453	3,392,077	9,198,530	42,808,573
Chouteau	248,129	176,121	424,250	8,521,118
Custer	901,689	740,641	1,642,330	7,444,064
Daniels	119,461	24,309	143,770	2,498,920
Dawson	766,201	407,421	1,173,622	8,084,420
Deer Lodge	54,178	428,562	482,740	4,900,251
Fallon	188,748	41,794	230,543	2,093,606
Fergus	730,966	132,689	863,655	8,046,470
Flathead	2,807,512	1,574,198	4,381,710	40,914,736
Gallatin	3,782,665	61,293	3,843,958	29,039,819
Garfield	17,370	101,784	119,154	1,640,649
Glacier	289,249	180,921	470,170	5,260,145
Golden Valley	16,815	0	16,815	1,286,274
Granite	107,217	11,789	119,006	2,553,742
Hill	1,043,800	1,104,428	2,148,229	10,534,257
Jefferson	133,923	0	133,923	7,037,884
Judith Basin	39,086	2,724	41,811	2,630,116
Lake	454,138	106,238	560,376	11,993,465
Lewis And Clark	3,051,596	0	3,051,596	27,621,010
Liberty	54,597	87,409	142,006	2,996,688
Lincoln	328,443	0	328,443	9,887,360
Madison	165,723	129,158	294,881	5,944,703
McCone	97,164	0	97,164	2,590,010
Meagher	69,248	0	69,248	2,114,904
Mineral	80,989	0	80,989	3,044,236
Missoula	7,369,145	903,921	8,273,067	55,428,330
Musselshell	121,291	204,910	326,201	1,946,942
Park	870,316	8,664	878,980	7,954,613
Petroleum	7,073	0	7,073	560,781
Phillips	273,209	436,650	709,859	5,420,218
Pondera	283,774	286,544	570,318	5,239,771
Powder River	62,260	43,761	106,021	2,120,978
Powell	171,007	49,856	220,863	4,459,913
Prairie	58,041	17,166	75,207	1,568,814
Ravalli	587,441	101,118	688,559	10,948,594
Richland	565,589	1,456,658	2,022,248	7,185,154
Roosevelt	311,139	304,829	615,967	6,769,846
Rosebud	220,717	180,457	401,174	26,702,937
Sanders	264,111	1,872	265,983	7,527,093
Sheridan	308,228	75,278	383,506	3,325,554
Silver Bow	13,802	1,104,768	1,118,570	26,080,392
Stillwater	262,338	306,219	568,557	5,714,469
Sweet Grass	150,314	1,037	151,351	2,633,878
Teton	220,577	160,494	381,071	6,336,651
Toole	337,795	54,688	392,483	4,665,312
Treasure	23,714	0	23,714	1,373,541
Valley	551,087	9,477	560,563	9,182,897
Wheatland	87,250	1,150	88,399	2,282,542
Wibaux	50,040	13,931	63,971	929,463
Yellowstone	9,679,324	12,417,776	22,097,100	80,090,002
TOTAL	\$45,676,976	\$27,654,388	\$73,331,364	\$566,624,586

TOTAL TAXES LEVIED - 1992

<u>County</u>	<u>Cities and Towns Amount Levied</u>	<u>Special Improvement Districts Amount Levied</u>	<u>Levied for Cities, Towns and S.I.D.'s</u>	<u>Grand Total of All Taxes for All Purposes</u>
Beaverhead	\$ 337,019	\$ 0	\$ 337,019	\$ 5,738,958
Big Horn	269,636	256,920	526,556	6,181,278
Blaine	307,144	464,783	771,927	4,896,189
Broadwater	124,389	11,038	135,427	3,512,538
Carbon	443,729	111,391	555,120	6,223,454
Carter	36,269	0	36,269	2,170,671
Cascade	5,876,144	3,976,345	9,852,489	45,734,194
Chouteau	249,742	184,266	434,008	8,632,247
Custer	897,377	674,627	1,572,004	7,551,461
Daniels	115,134	28,683	143,817	2,392,498
Dawson	761,514	459,676	1,221,190	7,946,943
Deer Lodge	53,074	426,658	479,732	4,345,249
Fallon	188,578	40,902	229,480	2,554,133
Fergus	716,882	163,007	879,888	8,327,723
Flathead	2,864,264	1,577,603	4,441,867	41,563,639
Gallatin	3,963,706	87,388	4,051,093	30,512,466
Garfield	17,702	147,352	165,054	1,730,170
Glacier	326,347	198,495	524,842	5,466,166
Golden Valley	17,332	0	17,332	1,391,969
Granite	116,774	12,107	128,880	2,112,380
Hill	1,077,418	1,060,077	2,137,495	10,901,467
Jefferson	142,483	0	142,483	6,006,212
Judith Basin	39,466	18,277	57,742	2,656,423
Lake	456,027	142,780	598,807	12,728,248
Lewis And Clark	3,100,432	0	3,100,432	29,401,768
Liberty	52,760	87,307	140,067	2,726,829
Lincoln	392,254	0	392,254	8,791,262
Madison	178,125	129,158	307,283	6,695,053
McCone	99,989	0	99,989	2,476,976
Meagher	77,949	0	77,949	2,292,176
Mineral	81,613	0	81,613	2,758,326
Missoula	7,874,125	828,614	8,702,739	59,085,272
Musselshell	123,343	163,317	286,661	2,364,200
Park	946,750	91,017	1,037,767	8,836,806
Petroleum	10,112	0	10,112	646,923
Phillips	269,431	416,533	685,964	5,739,966
Pondera	268,724	234,447	503,171	5,160,622
Powder River	61,361	44,977	106,338	2,472,207
Powell	171,523	49,989	221,512	3,840,722
Prairie	58,649	17,751	76,400	1,614,669
Ravalli	597,866	91,689	689,555	11,315,908
Richland	544,637	1,505,848	2,050,485	7,728,681
Roosevelt	312,569	332,791	645,360	6,805,412
Rosebud	217,133	189,723	406,856	27,503,573
Sanders	263,012	1,774	264,786	8,035,773
Sheridan	292,648	54,542	347,190	3,530,656
Silver Bow	13,393	1,082,864	1,096,257	28,771,203
Stillwater	265,660	297,778	563,438	6,193,504
Sweet Grass	150,071	947	151,018	2,685,042
Teton	209,923	153,640	363,563	6,653,550
Toole	367,292	167,270	534,561	5,109,279
Treasure	23,779	0	23,779	1,405,421
Valley	557,705	11,936	569,641	9,131,233
Wheatland	87,847	1,150	88,996	2,269,913
Wibaux	50,436	15,873	66,309	1,143,582
Yellowstone	10,158,016	11,866,567	22,024,584	84,371,513
TOTAL	\$47,277,275	\$27,879,875	\$75,157,150	\$588,834,696

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